

**Metropolitan St. Louis Sewer District  
St. Louis, Missouri  
2017-2018 Budget**



# **2 UTILITIES IN ONE**

**WASTEWATER + STORMWATER**

**PRELIMINARY**



**METROPOLITAN ST. LOUIS SEWER DISTRICT  
FISCAL YEAR 2018 PROPOSED BUDGET-PRELIMINARY  
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**Fiscal Year 2018 BUDGET**



**Metropolitan St. Louis  
Sewer District**

2350 Market Street  
St. Louis, MO 63103

March 09, 2017

Board of Trustees  
Metropolitan St. Louis Sewer District  
2350 Market Street  
St. Louis, MO 63103

Dear Trustees:

The mission of the Metropolitan St. Louis Sewer District (MSD) is to protect the public's health and safety, and the region's water environment, by responsibly providing wastewater and stormwater management. In fulfilling our mission, we focus on delivering sound fiscal management and fostering a business-focused culture throughout the organization.

As we continue to build upon our progress over the past several years, in fiscal year (FY) 2018, we will remain focused on several key areas of overall operations, while being fiscally responsive to the needs of the St. Louis region:

**STRATEGIC BUSINESS AND OPERATING PLAN** – MSD's management is committed to running this utility like a business. A key aspect of this effort is MSD's Strategic Business and Operating Plan (SBOP). The FY 2018 SBOP is a business-focused blueprint for serving our customers now and into the future. It is a plan that puts the customers and the St. Louis community first. The SBOP goals are clear:

- Deliver consistent, high quality customer service;
- Comply with all legal and regulatory requirements and schedules;

- Minimize customer rate increases;
- Be accountable to the St. Louis community

The SBOP is tied to the budgeting process to ensure that initiatives are properly funded. Each department prepares a base budget that covers funding for its day-to-day operations, and an incremental budget for strategic activities that are to be implemented throughout the budget year. A detailed budget review process ensures an in-depth review of all budgetary requests. If fiscal constraints require reduced funding, the costs of strategic objectives are identified so that proper decisions can be made.

**BUDGET SUMMARY** – As the Executive Director of MSD, I affirm that rates and charges as currently implemented will generate sufficient revenues to meet all expenditures as proposed in the FY 2018 budget, providing adequate operating liquidity as directed in MSD's Debt Management Policy. Furthermore, current rates and charges are adequate to ensure MSD's compliance with all obligations as provided in the Master Bond Ordinance, adopted by the Trustees on April 22, 2004.

The proposed FY 2018 operating budget includes \$200.1 million for day-to-day operations, reflecting a \$3.5 million or 2% increase over the FY 2017 budget. The total District budget for FY 2018 is \$651.1 million, which includes the operating budget, Capital Improvement and Replacement Program (CIRP), and debt service. The proposed budget includes a net decrease of 7 Full Time Employees

Proposed expenditures for the FY 2018 are summarized as follows:

---

|                             |                        |
|-----------------------------|------------------------|
| Operating                   | \$200.1 million        |
| CIRP                        | 341.9 million          |
| Debt Service                | <u>109.1 million</u>   |
| <b>TOTAL EXPENSE BUDGET</b> | <b>\$651.1 million</b> |

Versus costs presented to and approved by the FY 2017 – 2020 Rate Commission, the operating budget for FY 2018 is projected to be 4.5% less than originally planned; and the CIRP budget for FY 2018 is projected to be 7% less than originally planned.

The proposed FY 2018 budget for wastewater user charges is approximately \$360.4 million, which is \$14.2 million or 3.8% less than the amount presented and approved by the FY 2017 – 2020 Rate Commission. Reductions in operating and debt service expenses are anticipated to offset the projected decline in wastewater user charges due to a decrease in customer water usage.

In addition, proceeds from the issuance of revenue bonds are forecasted to be \$218.8 million in FY 2018 or \$43.6 million less than the amount presented and approved by the Rate Commission. The reduction in revenue bonds is attributed to more favorable borrowing terms in addition to the CIRP budget being less than originally planned.

**WASTEWATER PROJECTS** – The primary focus of MSD's mission is the execution of the CIRP. The long-term goals of the CIRP are to protect the health and safety of our St. Louis community through the renewal and improvement of MSD's existing wastewater collection and treatment capabilities. Each year moves us closer to our goals for this important program.

In FY 2018, MSD plans 157 new or continuing wastewater projects, located throughout MSD's service area, totaling \$331.6 million. These projects are funded primarily from the Sanitary Replacement Fund, and represent \$20.9 million in continued projects and \$310.7 million in new projects.

**PHASE II STORMWATER PERMIT** – The Missouri Department of Natural Resources has issued a new Phase II Stormwater permit to MSD, St. Louis County, and 59 county municipalities, effective December 14, 2016 – September 30, 2021. Under the provisions of this permit, MSD is the St.

Louis Coordinating Authority for our separate municipal stormwater sewer system. St. Louis County and the municipalities are co-permittees.

The new permit mandates that MSD implement best management practices toward the goal of attaining Missouri's Water Quality Standards. Some examples of these best management practices include: coordinating stream clean-up events, inspecting stormwater outfalls for illegal discharges, training MSD and municipal employees on how to reduce stormwater pollution, and requiring the installation of green infrastructure like rain gardens and pervious pavement on development projects.

Per the Phase II Storm Water Management Plan, MSD has again committed significant resources to this important effort. Not only does this work help us meet MSD's legal obligations as a stormwater permit holder and as the St. Louis Coordinating Authority, but it significantly reduces the overall compliance burden incurred by our co-permittees. Such an approach allows for a comprehensive and meaningful direction to our community's Phase II Stormwater efforts.

**STORMWATER PROJECTS** - In FY 2018, MSD tentatively plans 17 stormwater projects, including continuing projects from FY 2017, totaling \$10.3 million.

**STORMWATER NEXT STEPS** – In April 2016, area voters approved Proposition S, which equalized stormwater operation and maintenance for all customers in MSD's service area.

While the passage of Proposition S was a significant milestone, it did not address future capital projects covering flood and erosion issues. Accordingly, MSD is gathering public input, and starting the process of developing a proposal that will be submitted to the Rate Commission in FY 2018 – 2019 to address these District-wide stormwater issues.

**MSD PROJECT CLEAR** – In 2007, the State of Missouri and the United States Environmental Protection Agency filed a lawsuit against MSD regarding overflows. The Missouri Coalition for the Environment later joined the lawsuit as an intervener.

Throughout MSD's service area, there are hundreds of points where a combination of rainwater and wastewater discharges into local waterways from the sewer system during moderate to heavy rainstorms. These sewer overflow points act as relief valves when too much rainwater enters the sewer system, and without them, communities could experience thousands of basement backups and/or extensive street flooding.

In April 2012, the United States Federal Court approved an agreement known as a Consent Decree bringing the lawsuit to a close. The agreement calls for \$4.7 billion in improvements to the wastewater system over the next two decades. The FY 2018 capital budget continues MSD's ongoing execution of the Consent Decree.

Knowing that robust and simplified communications would be critical to the success of the Consent Decree, MSD launched MSD Project Clear. MSD Project Clear is the name MSD has given to all Consent Decree activities and resulting communications with stakeholders. Therefore, MSD Project Clear is MSD's \$4.7 billion, multi-decade initiative to plan, design, and build system-wide improvements to address water quality and alleviate many wastewater concerns in the St. Louis region. MSD Project Clear will focus on system-wide improvements across the St. Louis area to get the rain out, repair and maintain, and build system improvements. Projects range in scale from massive underground tunnels to carry the volume of stormwater needed in a growing region with more paved surfaces, to the disconnection of residential downspouts from the sanitary sewer line, and rainscaping improvements to manage stormwater as close as possible to where it falls.

**RAINSCAPING/ GREEN INFRASTRUCTURE** – As part of MSD Project Clear, \$100 million was allocated to implement a rainscaping (green infrastructure) program, within the Mississippi River drainage areas of the combined sewer system, including portions of northeast St. Louis County, and portions of northern and eastern St. Louis City.

In 2016, EPA approved MDS's plan to complete the \$100 million in rainscaping improvements.

The rainscaping program includes:

- Up to \$13.5 million (\$1.5 million was spent in the pilot phase) will be used to demolish hundreds of abandoned, structurally-condemned buildings that present a threat to public health and safety in the City of St. Louis.
- Through the Large Scale Rainscaping Program, MSD will continue to build partnerships with municipalities, schools, community development organizations, and private developers in order to identify joint opportunities to incorporate rainscaping into ongoing programs and future redevelopment projects.
- Continuing the Small Grants Rainscaping Program, encourages homeowners to apply for grants up to \$3,000 to use simple techniques to reduce the overall impact of stormwater. Rain gardens, bioretention cells, pervious pavement, and green roofs are all features that can slow down and soak up rainwater before it gets to the sewer system.

**DIVERSITY** – MSD's Diversity Program continues to open doors and create opportunities for growth for small businesses within the St. Louis community. On-going diversity efforts at MSD focus on helping to develop and grow minority- and women-owned business enterprises (MWBE). In recent years, we have expanded our focus to ensure broader participation

on our capital projects. Results of these efforts demonstrate increased MWBE participation. In FY 2016, MWBE firms performed \$44.7 million in capital work, which represents 22.91% of our capital program. In the same timeframe, minority construction workforce represented 343,443 hours, or 28.12% of the total hours worked, with women workforce participation at 49,501 hours, or 4.05% of total hours worked in construction. For professional services, minorities represented 18.41% and women represented 34.32% of MSD's capital program workforce.

As MSD continues the important work we are doing to protect our environment, we will continue our efforts to ensure MSD staff and our service providers are reflective of the diverse community we serve.

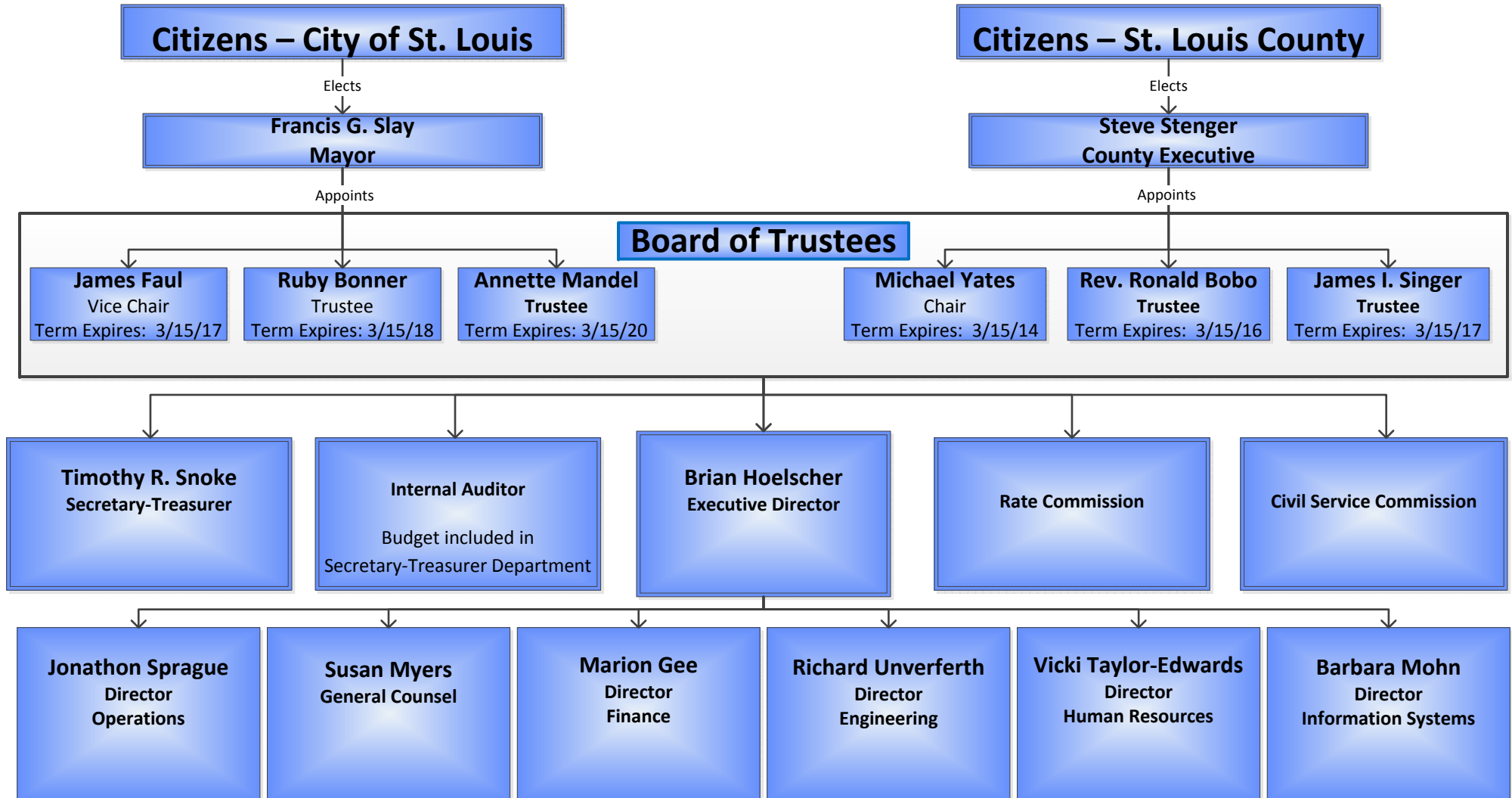
In FY 2018, we pledge to continue to scrutinize our business practices, deliver sound fiscal management, and be fully accountable to the public for the ways in which we spend their money. We will continue to improve our customer service levels and our efforts to inform the community of our operations and needs. We will persist in addressing the health, safety, and environmental needs of our St. Louis community. In short, we will continue to work to prepare MSD, its customers, and our community for the challenges we face today and many years into the future.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian Hoelscher". The signature is fluid and cursive, with the first name "Brian" and last name "Hoelscher" clearly distinguishable.

Brian Hoelscher, P.E.  
Executive Director & Chief Executive Officer

# Metropolitan St. Louis Sewer District





**Fiscal Year 2018 BUDGET**



**The Budget Summary section contains policies, processes, graphs and charts related to budget development. This section also contains information regarding staffing and a summary of the Capital Improvement and Replacement Program.**

## **BUDGET & FINANCIAL POLICIES**

The Metropolitan St. Louis Sewer District's budget & financial policies set forth the basic framework for the District's overall management of operations taking into account changing circumstances and conditions. These policies assist the decision making process of the Board and provide guidelines for evaluating both current activities and proposals for future programs.

| <u>Balanced Budget Policy</u>   | <u>Performance Against Policy</u>  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
|---|--|--------------------------|---------|----------------|-------|--------|------|------------------------------|-----|-----------------------|-------------|--------------------------------|----------------|-------------------|---------|-------|-------|---------------|--------------|---------------------------------|----------------|
| <b>Section 7.130 of the District's Charter requires a balanced budget be submitted to The Board for approval. It mandates the following three requirements:</b>   |  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| <ul style="list-style-type: none"> <li>In no event shall the total amount of proposed expenditures for the budget year from any fund exceed the estimated revenues to be actually received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year.</li> </ul>   | <p>"Changes in Fund Balance" pages are included in this book to demonstrate compliance with this policy.</p>   |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| <ul style="list-style-type: none"> <li>The Annual Budget must be balanced. All funds, Department operations and services, supported by the financial resources of the District, must function within the limits of these resources identified or available specifically to them. A balance must be struck between revenues and expenditures so that the public can realize the benefits of a strong and stable utility. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years.</li> </ul> | <p><u>FY18 Total Revenue: (shown in million \$)</u></p> <table> <tr><td>Wastewater User Charges:</td><td style="text-align: right;">\$360.4</td></tr> <tr><td>Revenue Bonds:</td><td style="text-align: right;">220.0</td></tr> <tr><td>Taxes:</td><td style="text-align: right;">31.4</td></tr> <tr><td>Investment and Other Income:</td><td style="text-align: right;">7.6</td></tr> <tr><td>Use of Fund Balances:</td><td style="text-align: right;"><u>31.7</u></td></tr> <tr><td><b>TOTAL DISTRICT REVENUE:</b></td><td style="text-align: right;"><b>\$651.1</b></td></tr> </table> <p><u>FY18 Total Expense: (shown in million \$)</u></p> <table> <tr><td>Operating Budget:</td><td style="text-align: right;">\$200.1</td></tr> <tr><td>CIRP:</td><td style="text-align: right;">341.9</td></tr> <tr><td>Debt Service:</td><td style="text-align: right;"><u>109.1</u></td></tr> <tr><td><b>TOTAL DISTRICT EXPENSES:</b></td><td style="text-align: right;"><b>\$651.1</b></td></tr> </table> | Wastewater User Charges: | \$360.4 | Revenue Bonds: | 220.0 | Taxes: | 31.4 | Investment and Other Income: | 7.6 | Use of Fund Balances: | <u>31.7</u> | <b>TOTAL DISTRICT REVENUE:</b> | <b>\$651.1</b> | Operating Budget: | \$200.1 | CIRP: | 341.9 | Debt Service: | <u>109.1</u> | <b>TOTAL DISTRICT EXPENSES:</b> | <b>\$651.1</b> |
| Wastewater User Charges:  | \$360.4  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| Revenue Bonds:  | 220.0  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| Taxes:  | 31.4   |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| Investment and Other Income:  | 7.6  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| Use of Fund Balances:   | <u>31.7</u>  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| <b>TOTAL DISTRICT REVENUE:</b>  | <b>\$651.1</b>   |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| Operating Budget:   | \$200.1  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| CIRP:   | 341.9  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| Debt Service:   | <u>109.1</u>   |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| <b>TOTAL DISTRICT EXPENSES:</b>   | <b>\$651.1</b>   |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |
| <ul style="list-style-type: none"> <li>Pursuant to the Metropolitan St. Louis Sewer District Charter, Section 7.130, not later than the fifteenth day of March in each year, the Executive Director will submit to The Board a budget for the ensuing fiscal year, an explanatory budget message, and a general appropriation ordinance conforming with such budget. The budget shall provide a financial plan for the budget year for all District and subdistrict funds.</li> </ul>   | <p>The Board of Trustees received all of the required documents on March 9, 2017.</p>  |                          |         |                |       |        |      |                              |     |                       |             |                                |                |                   |         |       |       |               |              |                                 |                |

## **BUDGET & FINANCIAL POLICIES (continued)**

| <b><u>Operating Budget Policies</u></b>  | <b><u>Performance Against Policy</u></b>  |
|--|---|
| Historical levels of funding and expenditures shall be included in the budget to provide comparisons. Financial forecasting of future requirements shall be included to provide estimates of future financial and operating conditions.  | "Changes in Fund Balance" pages are included in this book to demonstrate compliance with this policy.   |
| Whenever approved by The Board, the Executive Director may transfer any unencumbered appropriation balances or portions from one classification of expenditure to another.   | The District complies with this policy.   |
| Per Section 7.160 of the Charter, at any time during the budget year, upon recommendation of the Executive Director, The Board may, by ordinance, make supplementary appropriations if (1) the Executive Director estimates that such appropriations will not result in a deficit at the end of the budget, or (2) The Board shall adopt an ordinance or ordinances consistent with the requirements in Section 7.140 providing additional revenues and the Executive Director estimates that the amount to be actually received there from during the budget year will equal or exceed the amount of such supplementary appropriations. | The District complies with this policy.   |
| The District will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.   | The District's accounting system has controls to ensure compliance with the budget. Managers receive daily reports that show financial performance against budget. Monthly reports comparing actual revenues and expenditures are prepared for Senior Management and highlights of these reports are presented quarterly to the Finance Committee of the Board of Trustees. |

## **BUDGET & FINANCIAL POLICIES (continued)**

| <b><u>Revenue Policies</u></b>  | <b><u>Performance Against Policy</u></b>   |
|---|--|
| The District will seek to maintain a diversified and stable revenue system to minimize short-run fluctuations in any one revenue source.  | User Charge Fees are the District's primary source of funding for wastewater operations. While some of these fees are also used for capital improvements, the District also uses revenue bonds to finance a large portion of the CIRP.   |
| The District will follow an aggressive policy of collecting revenues.   | The District uses a multi-layered approach to collecting past due accounts. It employs a series of automated reminder calls to accounts that are 25 days delinquent. Accounts that remain delinquent then progress to being placed with collection agencies, second placement agencies and eventually law firms for collection.  |
| The District will establish wastewater user charges and stormwater user charges, fees and tax rates at a level related to the full cost (operating, direct, indirect and capital) of providing the service. Voter approval is required to implement tax rate increases.   | The District is required to submit rate change proposals to a Rate Commission. During this rate setting process, the District's rate consultant performed a detailed cost of service analysis using industry standard principles endorsed by the Water Environment Federation which allows the District to demonstrate that rates have been set at a level to recover the full cost, without excess, of providing service. |
| The District will review wastewater fees and stormwater user charges, and fees annually to determine if the revenues support the cost of the service. Rate increases to generate needed revenues are required, per Charter Section 7.040, to be submitted to the District's Rate Commission for review and recommendation to The Board. | The District reviews fee revenue annually as part of the budget process to ensure it is adequate to meet the District's balanced budget requirement.   |
| <b><u>Investment Policies</u></b>   | <b><u>Performance Against Policy</u></b>   |
| The District will maximize the return on all cash available for investment without sacrifice of safety or necessary liquidity.  | The District complies with this policy.  |
| The Secretary-Treasurer will develop and maintain a comprehensive, well-documented investment reporting system. This system will provide The Board with appropriate investment performance information.   | The Secretary-Treasurer reports monthly to the Finance Committee of The Board on the performance and make-up of the investment portfolio.  |

## **BUDGET & FINANCIAL POLICIES (continued)**

| <b><u>Debt Policies</u></b>   | <b><u>Performance Against Policy</u></b>   |
|---|--|
| The Board shall authorize and approve all debt issued for the purpose of financing portions of the District's Capital Improvement and Replacement Program (CIRP) as well as debt that may be issued for the purpose of refunding any outstanding District debt.   | In the previous budget year, the District participated in the Series 2016A and 2016B SRF Direct Loan Program with the State of Missouri and issued Series 2016C Revenue Bonds. The Board approved these debt issuances with Ordinances 14571, 14572 and 14567, respectively.   |
| The District will confine long-term borrowing to finance authorized capital improvement projects or to refund, on a current or advanced basis, outstanding debt obligations.  | The District complies with this policy.  |
| The District may issue long-term debt (general obligation or revenue bonds) where it is deemed that capital improvements should not be financed from current revenues. Long-term borrowing will not be used to finance current operations or normal maintenance. Long-term debt will be self-supporting and structured such that the weighted average maturity of the debt does not exceed the expected useful life of the capital project. | The District's use of revenue bonds during FY2017 was consistent with use of debt outlined in the Rate Change Report accepted by The Board on October 8, 2015. The proceeds from these bonds were used solely for capital improvements, where the assets gained have a useful life greater than the weighted average maturity of the debt. |
| The District may issue (1) general obligation bonds to finance capital improvement projects that result in community-wide benefits (2) revenue bonds to finance capital improvement projects serviced from the net revenues from a particular enterprise, such as sewer service.  | The District's use of revenue bonds in FY2017 for capital improvement projects will be serviced with pledged revenues from sanitary sewer user charges.  |
| Issuance of general obligation bonds requires 57% approval of those voting at primary and general elections and a 67% approval at other elections. Issuance of revenue bonds requires simple majority approval of those voting.   | The District's issuance of revenue bonds in FY2017 were authorized by voters at a special election held on June 5, 2012.   |
| No general obligation bonds shall be issued in an amount, which together with existing indebtedness of the District or a subdistrict exceeds in the aggregate 5% of the value of all taxable tangible property in the District and its subdistricts.  | The District has no outstanding general obligation bonds.  |
| Any general obligation bonds issued under the District charter shall mature over a period not exceeding 20 years from the date contracted, while revenue bond maturities may extend to 30 years.  | The District has no outstanding general obligation bonds.  |
| For the purpose of refunding, extending, or unifying the whole or any part of its valid bonded indebtedness, the District may issue refunding bonds not exceeding the principle amount of the outstanding indebtedness to be refunded and the accrued interest to the date of such refunding bonds.   | The District did not issue refunding bonds in FY2017.  |

## **BUDGET & FINANCIAL POLICIES (continued)**

| <b><u>Debt Policies (continued)</u></b>  | <b><u>Performance Against Policy</u></b>                            |
|--|---|
| <p>Short-term borrowing may be utilized as authorized by District Charter, Section 3.020(13), for the temporary funding of capital projects or for operational cash flow deficits subject to the following policies:</p> <ul style="list-style-type: none"> <li>▪ District may issue short-term debt when there is a defined and adequate repayment source.</li> <li>▪ Lines of Credit may be considered as an alternative to other short-term borrowing options if it is determined to be more cost-effective.</li> <li>▪ Other short-term debt, including commercial paper notes, may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable for long-term debt issuance.</li> </ul> | <p>The District did not utilize short-term borrowing in FY2017.</p> |
| <p>Per Charter Section 3.020, the District may use short-term debt to provide for the borrowing of money in anticipation of the collection of taxes and revenues for the fiscal year. The amount of such loans shall at no time exceed 90% of the estimated collectible taxes and revenues for the year yet uncollected.</p>   | <p>The District did not utilize short-term borrowing in FY2017.</p> |

## **BUDGET & FINANCIAL POLICIES (continued)**

| <b><u>Reserve Policies</u></b>  | <b><u>Performance Against Policy</u></b>   |
|---|--|
| The operating reserve is a balance maintained in the General Fund, Construction Funds and Special Funds combined to accommodate fluctuations in annual revenues and expenditures. The District currently maintains a minimum fund balance of 60 days or 16.4% of the next year's annual operating expenditures for working capital. | Operating Reserves for:<br>FY2016 – Actual – 244 days<br>FY2017 – Projected – 157 days   |
| The District will maintain a Stormwater Emergency Fund with a minimum balance of \$250,000 and a Wastewater Emergency Fund with a minimum balance of \$500,000.   | Please refer to the “Changes in Fund Balance” tables for these funds in the Debt Service & Special Funds section of this book.                         |
| The District will maintain a Wastewater Backup Insurance and Reimbursement Fund with a minimum balance of \$1 million dollars.  | Please refer to the “Changes in Fund Balance” tables for these funds in the Debt Service & Special Funds section of this book.                         |
| The District will maintain a General Insurance Fund with a minimum balance of \$500,000 dollars.  | Please refer to the “Changes in Fund Balance” tables for these funds in the Debt Service & Special Funds section of this book.                         |
| Funds will be reserved to comply with the terms and conditions of the debt instruments used to finance capital improvement projects.  | The Master Bond Document contains a 45-day reserve requirement. Operating reserves for:<br>FY2016 – Actual – 244 days<br>FY2017 – Projected – 157 days |
| Property taxes levied by the District and other revenue received for construction, operations and maintenance in particular taxing subdistricts will be reserved for that use.  | The District maintains separate funds to account for each of the taxing subdistricts it manages.   |

## **BUDGET & FINANCIAL POLICIES (continued)**

| <b><u>Capital Improvement and Replacement Policies</u></b>   | <b><u>Performance Against Policy</u></b>   |
|--|--|
| The District shall prepare a long-term plan for wastewater infrastructure projects to relieve backup complaints and/or for the correction of identified sanitary sewer capacity inadequacies and deficiencies and/or for the correction of bypasses and overflows. This plan shall include stormwater projects to prevent flooding and erosion threatening homes and property. This plan shall be used to develop a five year CIRP and make all capital improvements accordingly. This five year plan shall be updated annually. | The Board of Trustees received the five-year CIRP on March 9, 2017. This plan is updated annually and is consistent with The District's long-term plan for wastewater and stormwater projects. |
| The Board adopts the CIRP as a planning document, but does not appropriate the identified multi-year expenditures. These expenditures are legally authorized during the year at the time a fixed contract is awarded.  | The District complies with this policy.  |
| The District will maintain its physical assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.  | The District complies with this policy.  |

| <b><u>Financial and Accounting Policies</u></b>  | <b><u>Performance Against Policy</u></b>   |
|--|--|
| An independent audit shall be made of all accounts of the District at least annually by a certified public accounting firm that shall be engaged by The Board.                           | Rubin Brown LLP issued their Independent Auditors' Report for the financial statements as of and for the years ended June 30, 2016 and 2015 on October 17, 2016.                   |
| Financial reports will be submitted to The Board and District Staff.   | The District complies with this policy.  |
| District financial information will be available through monthly financial statements, the Comprehensive Annual Financial Report (CAFR) and Annual Budget.                               | The District prepares monthly financial statements and publishes quarterly statements on its website. The CAFR and the Annual Budget are also available on the District's website. |
| The District will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB). | The District's CAFR is prepared in accordance with GAAP as outlined by the GASB.   |

## Financial Structure

The District's financial structure is organized on the basis of funds, each of which is considered a separate accounting entity with fund specific balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The District uses both Governmental Funds and Proprietary Funds. The District uses a Modified Accrual method of budgeting, and both Modified Accrual and Accrual bases of accounting.

In the table below, each fund type and group is identified. The purpose of the fund is stated, and the Budgeting Basis and Accounting Basis is also reported for each fund group.

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***Modified Accrual Accounting or Budgeting** recognizes revenues when they are both available and measurable. Most expenditures are recognized when an obligation to pay is established, except in the case of interest on long-term debt. That interest expense is recognized when it is due.*

***Full Accrual Accounting** is very similar to Modified Accrual Accounting. Under Full Accrual revenues are recognized when earned, and expenditures are recognized when an obligation to pay is established.*

*However, the major ways in which Modified Accrual is different than Full Accrual is the recognition of Capital expenditures. Under the Modified Accrual method, Capital expenditures are recognized when the entity has an obligation to pay. Under the Full Accrual method, Capital expenditures are recognized over the life of the asset.*

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## **BUDGET & FINANCIAL POLICIES (continued)**

| <b><u>Fund Type/Fund Title</u></b>                         | <b><u>Purpose</u></b>  | <b><u>Budgeting Basis</u></b> | <b><u>Accounting Basis</u></b> |
|--|--|-------------------------------|--------------------------------|
| <b>GOVERNMENTAL FUNDS</b>                                  |  |                               |                                |
| General Fund   | The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.   | Modified Accrual              | Modified Accrual               |
| Revenue Funds  | The Revenue Funds account for all wastewater and stormwater user charges billed to customers. User Charge proceeds are recorded in the Revenue Funds and allocated to the various other funds to cover operation and maintenance costs and capital improvement expenditures.   | Modified Accrual              | Modified Accrual               |
| Operations, Maintenance and Construction Improvement Funds | These funds account for the proceeds from tax levies in the various subdistricts. These are primarily stormwater dedicated subdistrict assessments which fund projects, stormwater operations and maintenance specific to each subdistrict's geographic area. Effective in Fiscal Year 2017, tax levies for all OMCI subdistricts were suspended. Remaining fund balances will be used for maintenance and operation of facilities in the respective subdistricts until balances are depleted. | Modified Accrual              | Modified Accrual               |
| Construction Funds   | The Construction Funds are established to receive and disburse proceeds from revenue sources and restricted for construction of improvements to sewerage and drainage collection systems and treatment facilities. The District has two construction funds that support the majority of the CIRP: 1) the Sanitary Replacement Fund and, 2) the Stormwater Replacement Fund. Use of these funds is dedicated to sanitary and stormwater projects, respectively.                                 | Modified Accrual              | Modified Accrual               |
| Debt Service Funds   | The Debt Service Funds are established for bond issues sold by the District. These funds provide for the accounting of receipt and disbursement of monies designated for payment of principal and interest and redemption of outstanding bond issues. A distinct fund is established for each of the District's bond issues.   | Modified Accrual              | Modified Accrual               |

## **BUDGET & FINANCIAL POLICIES (continued)**

| <b><u>Fund Type/Fund Title</u></b>        | <b><u>Purpose</u></b>  | <b><u>Budgeting Basis</u></b> | <b><u>Accounting Basis</u></b> |
|---|--|-------------------------------|--------------------------------|
| <b>GOVERNMENTAL FUNDS<br/>(continued)</b> |  |                               |                                |
| Special Funds                             | <p>The Special Funds are established to: 1) account for and report financial resources related to the proceeds of specific revenue sources designated for specific purposes, or 2) account for and report financial resources related to funds required to maintain a minimum balance. The District's current Special Funds consist of the following:</p> <ol style="list-style-type: none"> <li>1. Improvement Fund – to account for the cost of any improvements and special tax bills issued for any improvement.</li> <li>2. Water Backup Insurance and Reimbursement Fund – to account for customer water backup insurance claims resulting from over charged lines or blocked mains.</li> <li>3. General Insurance Fund – to be used to pay the cost of workers' compensation claims, property insurance, general liability, auto liability, flood insurance and all expenses (i.e. premiums, claims, claim expenses, claim recoveries and claim accruals) related to these coverages.</li> <li>4. Two Emergency Funds – to account for monies needed to address Wastewater and Stormwater emergencies. Such emergencies require immediate District response. Examples are sewer repairs and replacements to immediately address severe disruption in the operations and maintenance of the District, weather related disruption of District operations, and other disruptions of District services caused by dramatic unforeseen events.</li> </ol> | Modified Accrual              | Modified Accrual               |
| <b>PROPRIETARY FUNDS</b>                  |  |                               |                                |
| Enterprise Funds                          | Account for operations financed and operated in a manner similar to the private sector. The District utilizes these funds to convert the accounting records from a modified accrual to an accrual basis. The District performs this conversion so that it may produce financial statements as a single enterprise fund.  | These funds are not budgeted. | Accrual                        |

# Metropolitan St. Louis Sewer District



## Strategic Business and Operating Plan Fiscal Years 2018-2022

## VISION STATEMENT

Quality Service Always

## MISSION STATEMENT

To protect the public's health, safety, and water environment by responsibly providing wastewater and stormwater management

## VALUES

### **Integrity**

Acting ethically at all times, treating everyone with honesty, fairness and respect.

### **Teamwork**

Working together to accomplish our mission with open communication, trust, respect and diversity.

### **Innovation**

Embracing continuous improvement and new solutions to achieve excellence.

### **Employees**

Developing successful, responsible, and safety conscious employees and acknowledging their contributions.

### **Customers**

Building strong relationships by keeping our commitments, providing excellent service and being transparent in everything we do.

*Vision, Mission, Value statements are important elements of a strategic business plan. The Mission statement keeps the District focused on its essential activity, the Vision statement points to its ideal purpose, and the Value statement conveys the principles that must shape our actions.*

# Strategic Business and Operating Plan

The Fiscal Year (FY) 2018 Strategic Business and Operating Plan (SBOP) is a business-focused blueprint for serving our ratepayers now and into the future. It is a plan that puts the ratepayers and the St. Louis community first. The SBOP's goals are clear:

- Deliver consistent, high quality customer service;
- Comply with all legal and regulatory requirements and schedules;
- Minimize customer rate increases; and
- Be accountable to the St. Louis community.

These goals build on the public input and feedback that the District has received since the first SBOP was introduced in 2001. While the FY 2018 goals may appear similar to the original set of goals, the underlying refinements and changes in these goals are significant. The FY 2018 SBOP is easily understood, the goals and resulting strategies are actionable, and the impact of the strategies is measurable. Additionally, the FY 2018 SBOP continues a philosophy that intimately links budgetary expenditures and strategic goals. Under this philosophy, the goals and strategies of the SBOP drive budgetary expenditures and succinctly support the SBOP's success. Further, the budgetary expenditures for the SBOP are business focused and ultimately serve the ratepayer.

To achieve these goals, the FY 2018 SBOP proposes six business-focused strategies:

## **Strategy 1: Educate and partner with stakeholders to build support.**

Essential to our success is an active dialog with stakeholders to improve mutual understanding of the needs of the District and its stakeholders. Education will focus on the District's goals, needs and initiatives. When possible, we will partner with stakeholders to achieve win-win solutions on common issues. Partnering will take many forms, including – but not restricted to – discussions with various stakeholder groups; District organized focus groups; employee participation in civic organizations; and regulatory advisory committees.

## **Strategy 2: Manage the District's costs and revenues to optimize financial impacts.**

The District continues to face increasing fiscal demands related to regulatory issues affecting its collection and treatment systems. In response to these demands, the District is continuing its important work to protect local waterways, ensure compliance with State and Federal environmental regulations, and provide effective, efficient wastewater and stormwater services to the St. Louis community. This work continues in the form of Project Clear, which includes the District's multi-decade, multi-billion dollar Capital Improvement and Replacement Program (CIRP). It is essential the District diligently manage costs and minimize rate increases. Sound financial management, long-term planning, internal audit practices, and leveraging of data are critical components of this strategy.

## **Strategy 3: Integrate and improve the District's business processes.**

Not accepting the status quo as justification for current and future business practices, and continually reviewing best practices amongst contemporaries are cultural imperatives for continual improvement. The goal of this initiative focuses on identifying and implementing process improvements that will enable the District to meet or exceed established performance, production and customer satisfaction goals.

## **Strategy 4: Promote appropriate standards through proactive regulatory and legislative involvement.**

The most significant factors affecting current and future rate increases are federal and state regulations and legislation. It is often the case that implementation of multiple regulations compete for the same, scarce funding resources. As authorities in wastewater and stormwater management, it is essential that we assist in the creation of regulations that will efficiently achieve desired results. This extends to both regulations that govern environmental protection and regulations that are not directly linked to those duties, but are drivers for other facets of the District's business functions. This strategy focuses on our involvement in the formation of regulations and legislation that impact all areas of the District's operations. It is crucial that regulations and legislation be based on sound technical information and governance frameworks. The District and others in the regulated community are in the best position to provide such information. New regulations and legislation – particularly those pertaining to environmental protection – should be practical and able to be implemented in a like manner.

### **Strategy 5: Address customer and regulatory needs through a comprehensive infrastructure management program.**

Maintaining customer service expectations and meeting regulatory requirements are paramount concerns within the District's mission. However, these must be balanced against the need to cost effectively maintain the District's wastewater and stormwater assets. This can only be achieved through investigation, planning, maintenance and capital replacement programs. A model infrastructure management program effectively integrates these processes while considering risk and required service levels. The resulting program minimizes the life-cycle costs of infrastructure assets at an acceptable level of risk, while continually delivering established levels of service.

### **Strategy 6: Create a learning and business oriented culture based on competency and accountability.**

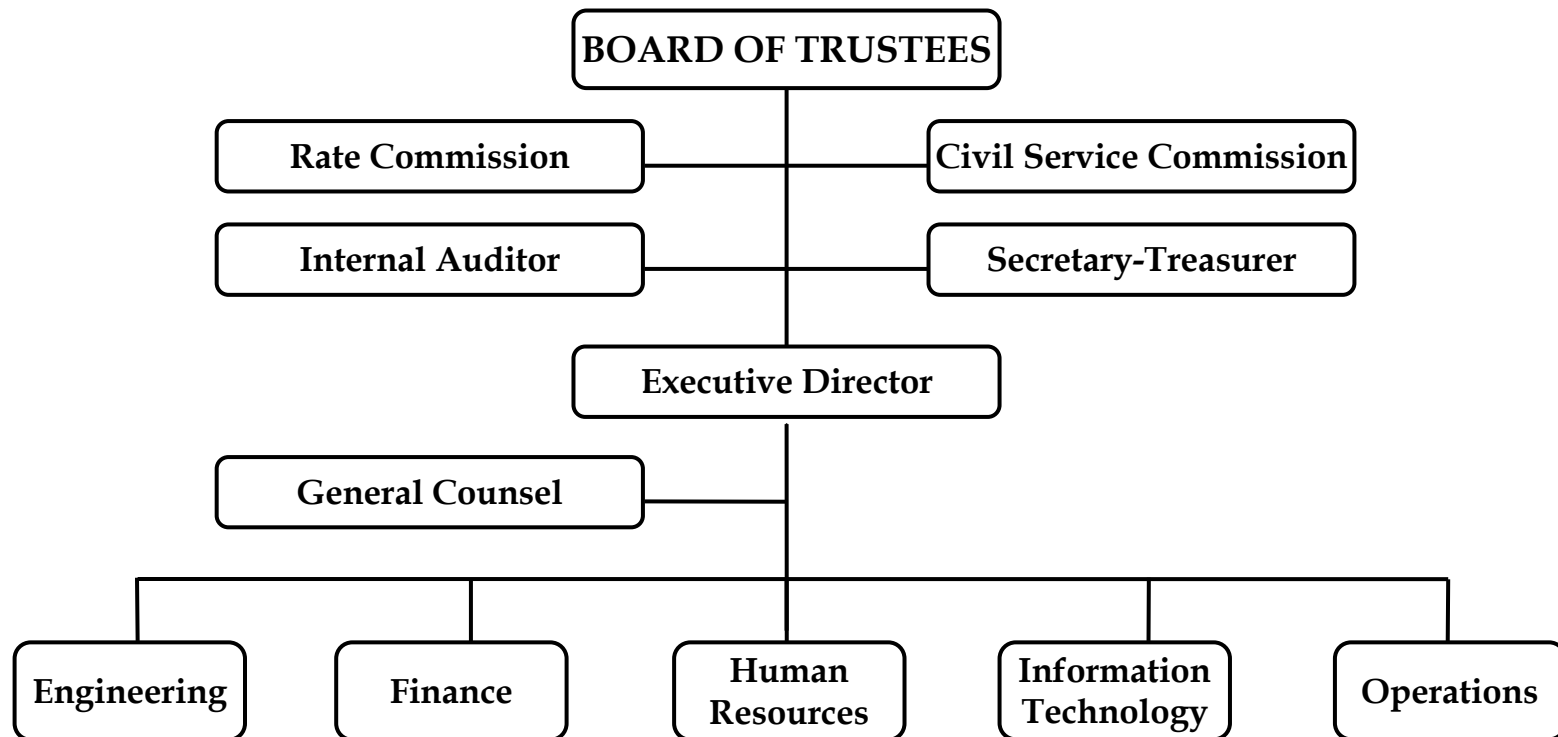
The District's success is dependent upon employees having appropriate competencies and skills within a culture of accountability - a culture that is rooted in ethical integrity and seeks a balance between effectiveness, efficiency and cost management. Improving employee and organizational performance at all levels is the core of this strategy. Special emphasis will be placed on leadership development, management/supervisory skill training, open communications, general operational and administrative needs, and building awareness of individual employees' role in the success of the overall organization.

## **FISCAL YEAR 2018 OBJECTIVES**

The District has developed a set of specific objectives that support these strategies and, thus, achieve the goals of the Strategic Business and Operating Plan. Objectives are segmented into "Year 1", "Year 2" and "Years 3-5" categories. Combined, these objectives make up the tactical blueprint that we will engage in during FY 2018 and beyond, as we strive to protect the public's health, safety and water environment by responsibly providing wastewater and stormwater management.

Achieving these objectives is the responsibility of various departments within the District. These departments are shown on the following organizational chart:

# THE METROPOLITAN ST. LOUIS SEWER DISTRICT ORGANIZATIONAL CHART



## STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT

### Objective 1: Execute Community Outreach Programs

| <b>Milestones Year 1: 2018</b>   | <b>Initiation Timeframe</b> | <b>Completion Timeframe</b> |
|--|-----------------------------|-----------------------------|
| a) Implement strategies identified for the next phase of MSD's Project Clear based on the established 90-day model.  | a) Q1, FY 2018              | a) Q4, FY 2018              |
| b) Maintain relationships with additional stakeholders with message synergy to educate and inform on MSD's mission.  | b) Q1, FY 2018              | b) Q4, FY 2018              |
| c) Maintain communications and relationships with stakeholders regarding MSD issues, with a focus on stormwater funding and Project Clear activities.                                  | c) Q1, FY 2018              | c) Q4, FY 2018              |
| d) Continue to refine and implement strategies and identify the required resources for future phases of public communication and outreach programs.                                    | d) Q1, FY 2018              | d) Q4, FY 2018              |
| e) Continue implementation of recommendations for public outreach programs to reduce nutrients in wastewater and stormwater, consistent with the Missouri Nutrient Reduction Strategy. | e) Q1, FY 2018              | e) Q4, FY 2018              |
| f) Continue outreach and education to obtain feedback on possible enhancements to stormwater services and method of revenue collection.  | f) Q1, FY 2018              | f) Q4, FY 2018              |
| g) Plan for and implement activities for the Stormwater Rate Commission process.   | g) Q1, FY 2018              | g) Q4, FY 2018              |

## STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT

### Objective 1: Execute Community Outreach Programs

| <b>Milestones Year 2: 2019</b>   | <b>Milestones Years 3 - 5: 2020 – 2022</b>  |
|--|---|
| <ul style="list-style-type: none"><li>a) Evaluate Project Clear and its role in the District’s communication strategy.</li><li>b) Maintain relationships with additional stakeholders with message synergy to educate and inform on MSD’s mission.</li><li>c) Continue support for Stormwater Rate Commission Process.</li><li>d) Review and revise public communication and outreach programs goals and staffing.</li><li>e) Continue implementation of the public outreach programs consistent with the Missouri Nutrient Reduction Strategy.</li><li>f) Develop Staff recommendations for Plan Amendment Commission, convene commission, and vote on any Plan Amendment changes.</li><li>g) Plan for and implement activities for the Wastewater Rate Commission Process.</li></ul> | <ul style="list-style-type: none"><li>a) Evaluate Project Clear and its role in the District’s communication strategy.</li><li>b) Maintain relationships with additional stakeholders with message synergy to educate and inform on MSD’s mission.</li><li>c) Review and revise public communication and outreach program goals and staffing.</li><li>d) Implement activities for the Wastewater Rate Commission Process.</li><li>e) Maintain communication and relationships with stakeholders following the stormwater, wastewater, and plan amendment ballot outcomes.</li></ul> |

## STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT

### Objective 2: Execute Outreach Programs for Elected Representatives and Other Municipal Officials

| <b>Milestones Year 1: 2018</b>  | <b>Initiation Timeframe</b> | <b>Completion Timeframe</b> |
|---|-----------------------------|-----------------------------|
| a) Develop legislative agenda for both State and Federal activities.  | a) Q1, FY 2018              | a) Q1, FY 2018              |
| b) Conduct meetings with St. Louis City (Mayor's office and Board of Aldermen), St. Louis County (County Executive's office and County Council) regarding District goals and needs.           | b) Q1, FY 2018              | b) Q4, FY 2018              |
| c) Enhance relationships with local governments through briefings on projects and other topics of mutual concern, with focus on expanding peer to peer relationships with staff counterparts. | c) Q1, FY 2018              | c) Q4, FY 2018              |
| d) Conduct annual outreach and Jefferson City briefings for State of Missouri legislators.  | d) Q2, FY 2018              | d) Q4, FY 2018              |
| e) Conduct annual legislative briefing for Federal legislators.   | e) Q3, FY 2018              | e) Q4, FY 2018              |
| f) Provide annual review of the Legislative Outreach Program results and assess future activities for enhancing effectiveness.  | f) Q1, FY 2018              | f) Q1, FY 2018              |

## STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT

### Objective 2: Execute Outreach Programs for Elected Representatives and Other Municipal Officials

| <b>Milestones Year 2: 2019</b>  | <b>Milestones Years 3 - 5: 2020 - 2022</b>  |
|---|---|
| <ul style="list-style-type: none"><li>a) Develop legislative agenda for both State and Federal activities.</li><li>b) Continue meetings with St. Louis City (Mayor's office and Board of Aldermen), St. Louis County (County Executive's office and County Council) regarding District goals and needs.</li><li>c) Continue to enhance relationships with local governments through briefings on Projects and other topics of mutual concern, with focus on expanding peer to peer relationships with staff counterparts.</li><li>d) Conduct annual legislative outreach and Jefferson City briefings for State of Missouri legislators.</li><li>e) Conduct annual legislative briefing for Federal legislators.</li><li>f) Provide annual review of the Legislative Outreach Program results and assess future activities for enhancing effectiveness.</li></ul> | <ul style="list-style-type: none"><li>a) Develop legislative agenda for both State and Federal activities.</li><li>b) Conduct meetings with St. Louis City (Mayor's office and Board of Aldermen), St. Louis County (County Executive's office and County Council) regarding District goals and needs.</li><li>c) Continue to enhance relationships with municipalities through briefings on projects and other topics of mutual concern with elected officials and administration.</li><li>d) Conduct annual legislative outreach and Jefferson City briefings for State of Missouri legislators.</li><li>e) Conduct annual legislative briefing for Federal legislators.</li><li>f) Provide annual review of the Legislative Outreach Program results and assess future activities for enhancing effectiveness.</li></ul> |

## STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT

### Objective 3: Execute Diversity and Outreach Programs

| <b>Milestones Year 1: 2018</b>   | <b>Initiation Timeframe</b> | <b>Completion Timeframe</b> |
|--|-----------------------------|-----------------------------|
| a) Continue hosting networking events and other community events for the MWBE program to increase stakeholder relationships and participation with the District.   | a) Q1, FY 2018              | a) Q4, FY 2018              |
| b) Continue to identify and evaluate efforts to increase workforce participation by women in the construction of CIRP projects.  | b) Q1, FY 2018              | b) Q4, FY 2018              |
| c) Continue to monitor MSD's Diversity Programs and report on progress.  | c) Q1, FY 2018              | c) Q1, FY 2018              |
| d) Continue to evaluate all investments made as part of the CBA and make adjustments to program and funding, as appropriate.   | d) Q1, FY 2018              | d) Q4, FY 2018              |
| e) Continue efforts to expand CBA participation on signatories, owners and minority organizations.   | e) Q1, FY 2018              | e) Q4, FY 2018              |
| f) Continue execution and evaluation of the SLATE First Source Hiring Program to provide opportunities for contractors to hire low income, unemployed and underemployed individuals for District projects. | f) Q1, FY 2018              | f) Q4, FY 2018              |
| g) Begin the process to update the Disparity Study.  | g) Q1, FY 2018              | g) Q4, FY 2018              |
| h) Evaluate the effectiveness of the On The Job Training (OJT) programs for capital tunneling projects.  | h) Q1, FY 2018              | h) Q4, FY 2018              |
| i) Evaluate the effectiveness of the MSD Contractor Tunneling Training Program for capital tunneling projects.   | i) Q1, FY 2018              | i) Q4, FY 2018              |

## STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT

### Objective 3: Execute Diversity and Outreach Programs

| <b>Milestones Year 2: 2019</b>  | <b>Milestones Years 3 - 5: 2020 - 2022</b>   |
|---|--|
| <ul style="list-style-type: none"><li>a) Continue hosting networking events and other community events for the MWBE program to increase stakeholder relationships and participation with the District.</li><li>b) Continue to identify and evaluate efforts to increase workforce participation by women in the construction of CIRP projects.</li><li>c) Continue to monitor MSD's Diversity Programs and report on progress.</li><li>d) Continue to evaluate all investments made as part of the CBA and make adjustments to program and funding, as appropriate.</li><li>e) Continue to expand CBA participation on signatories, owners and minority organizations.</li><li>f) Continue execution and evaluation of SLATE First Source Hiring Program to provide opportunities for contractors to hire low income, unemployed and underemployed individuals for District projects.</li><li>g) Complete the update of the Disparity Study.</li><li>h) Continue to evaluate and report the effectiveness of the On The Job Training (OJT) programs for capital tunneling</li></ul> | <ul style="list-style-type: none"><li>a) Maintain relationships and dialogue with external stakeholders.</li><li>b) Review effectiveness of diversity utilization initiatives and recommend appropriate adjustments.</li><li>c) Based on the Disparity Study findings, update the diversity program, as necessary.</li></ul> |

## STRATEGY 1: EDUCATE AND PARTNER WITH STAKEHOLDERS TO BUILD SUPPORT

### Objective 3: Execute Diversity and Outreach Programs

|  |  |
|--|--|
| projects.  |  |
| i) Continue to evaluate and report the effectiveness of the MSD Contractor Tunneling Program for capital tunneling projects. |  |

## STRATEGY 2: MANAGE THE DISTRICT'S COSTS AND REVENUES TO OPTIMIZE FINANCIAL IMPACTS

### Objective 1: Increase Collection of Delinquent Revenue

| Milestones Year 1: 2018  | Initiation Timeframe | Completion Timeframe |
|--|----------------------|----------------------|
| a) Continue implementing pilot water shutoff solution to increase collection of delinquent sewer service charges.                | a) Q1, FY 2018       | a) Q4, FY 2018       |
| b) Evaluate additional water shut-off options.   | b) Q1, FY 2018       | b) Q4, FY 2018       |
| c) Continue to assess and modify collection process to achieve net average collection period for receivables to 45 days or less. | c) Q1, FY 2018       | c) Q4, FY 2018       |

| Milestones Year 2: 2019  | Milestones Years 3 - 5: 2020 - 2022  |
|--|--|
| a) Continue to assess and modify collection process to achieve net average collection period for receivables to 45 days or less. | a) Continue to assess and modify collection process to achieve net average collection period for receivables to 45 days or less. |
| b) Complete implementation of the water shut-off program, and then assess effectiveness.   | b) Re-evaluate the effectiveness of the Customer Assistance Program and adjust accordingly.                                      |
| c) Re-evaluate the effectiveness of the Customer Assistance Program and adjust accordingly.                                      |  |

## STRATEGY 2: MANAGE THE DISTRICT'S COSTS AND REVENUES TO OPTIMIZE FINANCIAL IMPACTS

### Objective 2: Identify and Implement Cost Savings Initiatives

| Milestones Year 1: 2018  | Initiation Timeframe | Completion Timeframe |
|--|----------------------|----------------------|
| a) Maintain annual operating budgets that are aligned with Approved Rate Commissions report.                                       | a) Q1, FY 2018       | a) Q4, FY 2018       |
| b) Assess multi-channel e-commerce strategies for billing and payment promotion and incorporate new technologies.                  | b) Q2, FY 2018       | b) Q4, FY 2018       |
| c) Continue to evaluate results of occupational injury prevention program to mitigate “at risk” behaviors, and revise accordingly. | c) Q1, FY 2018       | c) Q4, FY 2018       |
| d) Evaluate refunding opportunities to refinance debt service cost.  | d) Q1, FY 2018       | d) Q4, FY 2018       |
| e) Investigate appropriate benchmarks that could be used to drive cost savings.  | e) Q1, FY 2018       | e) Q4, FY 2018       |
| f) Compile and analyze data to determine effectiveness of the Wellness Program.  | f) Q1, FY 2018       | f) Q4, FY 2018       |
| g) Implement internal audit recommendations relating to Fleet Management process.  | g) Q1, FY 2018       | g) Q4, FY 2018       |
|  |                      |                      |

## STRATEGY 2: MANAGE THE DISTRICT'S COSTS AND REVENUES TO OPTIMIZE FINANCIAL IMPACTS

### Objective 2: Identify and Implement Cost Savings Initiatives

| <b>Milestones Year 2: 2019</b>   | <b>Milestones Years 3 - 5: 2020 - 2022</b>   |
|--|--|
| <ul style="list-style-type: none"><li>a) Maintain annual operating budgets that are aligned with approved Rate Commission report.</li><li>b) Implement multi-channel e-commerce strategies for billing and payment promotion and incorporate new technologies.</li><li>c) Continue to evaluate results of occupation injury prevention program while providing counseling and training resources to employees that encounter frequent occupational injuries.</li><li>d) Continue compilation of data to determine the effectiveness of the Wellness Program.</li></ul> | <ul style="list-style-type: none"><li>a) Maintain annual operating budgets that are aligned with Approved Rate Commission report.</li><li>b) Evaluate next steps of the occupational injury prevention program.</li><li>c) Evaluate results of the Wellness Program.</li></ul> |

## STRATEGY 2: MANAGE THE DISTRICT'S COSTS AND REVENUES TO OPTIMIZE FINANCIAL IMPACTS

### Objective 3: Maximize Long-Term Financial Plans for District Needs

| Milestones Year 1: 2018   | Initiation Timeframe | Completion Timeframe |
|---|----------------------|----------------------|
| a) Manage capital program (wastewater and stormwater) within supporting revenue, while assuring Consent Decree and regulatory requirements. | a) Q1, FY 2018       | a) Q4, FY 2018       |
| b) Manage District's key financial ratios to maintain current bond ratings and Consent Decree compliance.                                   | b) Q1, FY 2018       | b) Q4, FY 2018       |
| c) Manage multi-decade financing plan to support current and future requirements.   | c) Q1, FY 2018       | c) Q4, FY 2018       |
| d) Pursue external sources of funding, where available.   | d) Q1, FY 2018       | d) Q4, FY 2018       |
| e) Continue development and implementation of predictive analytics to enhance financial forecasting used in strategic decision making.      | e) Q1, FY 2018       | e) Q4, FY 2018       |
| f) Develop stormwater rate proposal for submission to the Rate Commission.  | f) Q1, FY 2018       | f) Q3, FY 2018       |

## STRATEGY 2: MANAGE THE DISTRICT'S COSTS AND REVENUES TO OPTIMIZE FINANCIAL IMPACTS

### Objective 3: Maximize Long-Term Financial Plans for District Needs

| Milestones Year 2: 2019   | Milestones Years 3 - 5: 2020 - 2022  |
|---|--|
| <ul style="list-style-type: none"> <li>a) Manage capital program (wastewater and stormwater) within supporting revenue while assuring Consent Decree compliance and regulatory requirements.</li> <li>b) Manage District's key financial ratios to maintain current bond ratings and Consent Decree compliance.</li> <li>c) Manage multi-decade financing plan to support current and future requirements.</li> <li>d) Pursue external sources of funding, where available.</li> <li>e) Pursue implementation of predictive analytics to enhance decision making to enhance financial forecasting used in strategic decision making.</li> <li>f) Continue work on stormwater rate commission process.</li> <li>g) Begin development of wastewater rate proposal.</li> </ul> | <ul style="list-style-type: none"> <li>a) Continue to manage capital program within supporting revenue while assuring Consent Decree compliance.</li> <li>b) Manage District's long-term Debt Program to meet key bond financial ratios indicators to maintain current bond ratings and Consent Decree compliance.</li> <li>c) Continue to refine and report on multi-decade financing plan to support Consent Decree.</li> <li>d) Implement Wastewater Rate Commission Proposal.</li> <li>e) Refine application of predictive analytics to enhance decision making.</li> <li>f) Complete and implement stormwater rate proposal.</li> <li>g) Conduct outreach to municipalities to address the status of OMCI taxes.</li> </ul> |

## STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS

### Objective 1: Implement Regional Development Review/Permitting Business Process Improvements

| <b>Milestones Year 1: 2018</b>  | <b>Initiation Timeframe</b>  | <b>Completion Timeframe</b> |
|---|--|-----------------------------|
| a) Implement software solution and complete organizational changes required to fully benefit from the software and business process improvements.     | a) Q1, FY 2018   | a) Q4, FY 2018              |
| b) Begin post-implementation review to assess improvements gained as a result of the new Development Review/Permitting business process improvements. | b) Q4, FY 2018   | b) Q4, FY 2018              |
| c) Continue implementation of paperless process utilizing tools as supported by good business processes.  | c) Q4, FY 2018   | c) Q4, FY 2018              |
| d) Develop and conduct customer survey of user community.   | d) Q3, FY 2018   | d) Q4, FY 2018              |
| <b>Milestones Year 2: 2019</b>  | <b>Milestones Years 3 - 5: 2020 - 2022</b>                                     |                             |
| a) Complete implementation of paperless process and conduct post-implementation review. Report results to regional partners.                          | a) Work with regional partners to help identify opportunities for improvement. |                             |
| b) Evaluate and use customer survey results to improve business processes.  | b) Support regional partners' efforts to expand utilization.                   |                             |

## STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS

### Objective 2: Implement E-CIS (Billing and Collection) Business Process Improvements

| <b>Milestones Year 1: 2018</b>  | <b>Initiation Timeframe</b>                | <b>Completion Timeframe</b> |
|---|--|-----------------------------|
| a) Perform cost/benefit analysis to assess improvements gained as a result of the System Upgrade and the implementation of the Title Quote software solution. | a) Q1, FY 2018                             | a) Q4, FY 2018              |
| <b>Milestones Year 2: 2019</b>  | <b>Milestones Years 3 - 5: 2020 - 2022</b> |                             |
|   |  |                             |

## STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS

### Objective 3: Implement Fleet Management Business Process Improvements

| <b>Milestones Year 1: 2018</b>   | <b>Initiation Timeframe</b>                | <b>Completion Timeframe</b> |
|--|--|-----------------------------|
| a) Complete cost/benefit analysis to assess improvements gained as a result of implementation of the software solution and fleet management business process improvements. | a) Q2, FY 2018                             | a) Q4, FY 2018              |
| <b>Milestones Year 2: 2019</b>   | <b>Milestones Years 3 - 5: 2020 - 2022</b> |                             |
|  |  |                             |

## STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS

### Objective 4: Implement Information Governance Program That Meets the District's Records & Information Discovery, Compliance and Information Security Policies

| <b>Milestones Year 1: 2018</b>  | <b>Initiative Timeframe</b> | <b>Completion Timeframe</b> |
|---|-----------------------------|-----------------------------|
| a) Finalize the hiring of an Information Governance (IG) Manager.   | a) Q1, FY 2018              | a) Q4, FY 2018              |
| b) Continue communication, change management, marketing, and messaging plans for the IG Program "Physical Records Cleanup" rollout. | b) Q1, FY 2018              | b) Q4, FY 2018              |
| c) Continue training and phased implementation of the "Physical Records Cleanup" pursuant to the Records Retention Schedule (RRS).  | c) Q1, FY 2018              | c) Q4, FY 2018              |

| <b>Milestones Year 2: 2019</b>   | <b>Milestones Years 3 - 5: 2020 - 2022</b>  |
|--|---|
| a) Finalize District-wide phased implementation of the "Physical Records Cleanup" pursuant to the RRS.<br><br>b) Based on responses to a Request for Proposal (RFP), evaluate and select an Enterprise Content Management (ECM) software solution unless determined that an existing District system can satisfy IG Program requirements.<br><br>c) Begin communication, change management, marketing and messaging campaigns for the IG Program "Electronic Records Cleanup" rollout.<br><br>d) Initiate training and phased implementation of the "Electronic Records Cleanup" pursuant to the RRS commencing with the Legal Department pilot program. | a) Complete implementation of the ECM software solution.<br><br>b) Complete implementation of business process and organizational changes.<br><br>c) Perform cost/benefit analysis to access improvements gained as a result of the IG Program. |
|  |   |

## STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS

### Objective 5: Integrate Asset Information Across Systems (Oracle, Maximo and GIS)

| <b>Milestones Year 1: 2018</b>   | <b>Initiation Timeframe</b> | <b>Completion Timeframe</b> |
|--|-----------------------------|-----------------------------|
| a) Develop interfaces and reporting to maintain data synchronization between systems (Oracle, GIS and Maximo). | a) Q1, FY 2018              | a) Q4, FY 2018              |
| b) Continue to load asset attributes and valuation information into Oracle.                                    | b) Q1, FY 2018              | b) Q4, FY 2018              |

| <b>Milestones Year 2: 2019</b>  | <b>Milestones Years 3 - 5: 2020 - 2022</b>                                 |
|---|--|
| a) Implement interfaces and reporting to maintain data synchronization between systems (Oracle, GIS, and Maximo). | a) Evaluate procedures for synchronization process and adjust accordingly. |
| b) Maintain asset attributes and valuation information in Oracle Financials.                                      |  |

## STRATEGY 3: INTEGRATE AND IMPROVE THE DISTRICT'S BUSINESS PROCESS

### Objective 6: Implement Customer Service Business Process Improvements

| Milestones Year 1: 2018   | Initiative Timeframe  | Completion Timeframe |
|---|---|----------------------|
| a) Create and document a customer service strategy/plan to address prioritized customer service improvement opportunities.                                | a) Q1, FY 2018  | a) Q4, FY 2018       |
| b) Identify and document technology enablers (e.g. customer service applications) that are needed to implement prioritized customer service improvements. | b) Q2, FY 2018  | b) Q4, FY 2018       |
| c) Assess feasibility of consolidated response for service delivery for delinquent customers.   | c) Q3, FY 2018  | c) Q4, FY 2018       |
| Milestones Year 2: 2019   | Milestones Years 3 - 5: 2020 - 2022   |                      |
| a) Procure technology solutions to begin implementation of customer service improvements.   | a) Complete implementation of technology solutions as well as business process and organizational changes.  |                      |
| b) Begin implementation of technology solutions as well as business process and organizational changes to realize customer service improvements.          | b) Perform cost/benefit analysis to assess customer service improvements gained as a result of implemented technology solutions, business process and organizational changes. |                      |
| c) Develop and implement plan for consolidated response for service delivery for delinquent customers.  |   |                      |

## STRATEGY 4: PROMOTE APPROPRIATE STANDARDS THROUGH PROACTIVE REGULATORY AND LEGISLATIVE INVOLVEMENT

### Objective 1: Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues

| Milestones Year 1: 2018   | Initiation Timeframe | Completion Timeframe |
|---|----------------------|----------------------|
| a) Advocate in regulatory stakeholder groups created to address nutrient criteria, ammonia criteria, bacteria criteria, wet weather issues, Impaired Waters (303d) Listing & Methodology and other changes to the Missouri Department of Natural Resources (MDNR) effluent regulations and water quality standards. | a) Q1, FY 2018       | a) Q4, FY 2018       |
| b) Advocate in state and local environmental and economic organizations such as the Association of Missouri Cleanwater Agencies (AMCA).   | b) Q1, FY 2018       | b) Q4, FY 2018       |
| c) Advocate in the Water Environment Federation (WEF), Water Environment Research Foundation (WERF) and the National Association of Clean Water Agencies (NACWA) on water quality issues.   | c) Q1, FY 2018       | c) Q4, FY 2018       |
| d) Identify upcoming regulatory issues for FY 2018 and develop an appropriate strategy.   | d) Q1, FY 2018       | d) Q4, FY 2018       |
| e) Maintain a dialog with the Non-Governmental Organizations (NGOs) on critical water quality issues in the St. Louis area.   | e) Q1, FY 2018       | e) Q4, FY 2018       |

| Milestones Year 2: 2019  | Milestones Years 3 - 5: 2020 - 2022                     |
|--|---|
| a) Participate in regulatory stakeholder groups, report on results, and identify upcoming regulatory issues. | a) Participate in regulatory stakeholder groups.        |
|  | b) Begin stakeholder process for submitting a Municipal |

## STRATEGY 4: PROMOTE APPROPRIATE STANDARDS THROUGH PROACTIVE REGULATORY AND LEGISLATIVE INVOLVEMENT

### Objective 1: Participate in Stakeholder Groups to Develop Sound Technical Basis for Regulatory Issues

Separate Storm Sewer System (MS4) application and Stormwater Management Plan in FY 2021.

c) Obtain approval for the new MS4 permit in FY 2022.

## STRATEGY 4: PROMOTE APPROPRIATE STANDARDS THROUGH PROACTIVE REGULATORY AND LEGISLATIVE INVOLVEMENT

### Objective 2: Promote Appropriate Regulatory and Legislative Initiative to Allow for Integrated Watershed Planning

| Milestones Year 1: 2018  | Initiation Timeframe | Completion Timeframe |
|--|----------------------|----------------------|
| a) Evaluate and report on upcoming regulatory issues that need Integrated Watershed Planning.  | a) Q3, FY 2018       | a) Q4, FY 2018       |
| b) Work with MDNR to develop scientifically-based Total Maximum Daily Loads (TMDLs) with reasonable implementation plans for the St. Louis area.   | b) Q1, FY 2018       | b) Q4, FY 2018       |
| c) Determine if an update to the Clean Water Act Section 201 Areawide Facility Plan, regarding regionalization of wastewater treatment is needed to implement recommendations from ammonia and nutrient study. | c) Q3, FY 2018       | c) Q4, FY 2018       |

| Milestones Year 2: 2019  | Milestones Years 3 - 5: 2020 - 2022  |
|--|--|
| a) Evaluate and report on upcoming regulatory issues that need Integrated Watershed Planning.  | a) Evaluate and report on upcoming regulatory issues that need Integrated Watershed Planning.  |
| b) Work with MDNR to develop scientifically-based Total Maximum Daily Loads (TMDLs) with reasonable implementation plans for the St. Louis area.                       | b) Work with MDNR to develop scientifically-based Total Maximum Daily Loads (TMDLs) with reasonable implementation plans for the St. Louis area.                           |
| c) Propose variance or modification to the Clean Water Act Section 201 Areawide Facility Plan needed to implement recommendations from the ammonia and nutrient study. | c) Pursue variance or modifications to the Clean Water Act Section 201 Areawide Facility Plan, if needed to implement recommendations from the ammonia and nutrient study. |

## STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM

### Objective 1: Implement Stormwater Operating and Capital Improvement Program

| <b>Milestones Year 1: 2018</b>  | <b>Initiation Timeframe</b> | <b>Completion Timeframe</b> |
|---|-----------------------------|-----------------------------|
| a) Implement the FY 2018 CIRP commensurate with anticipated stormwater revenues and existing fund balances.   | a) Q1, FY 2018              | a) Q4, FY 2018              |
| b) Continue implementation of stormwater O&M program commensurate with anticipated stormwater revenues similar to the existing CMOM program for wastewater. | b) Q1, FY 2018              | b) Q4, FY 2018              |

| <b>Milestones Year 2: 2019</b>  | <b>Milestones Years 3 - 5: 2020 - 2022</b>                            |
|---|---|
| a) Begin development of stormwater program based on results of Rate Commission input or election results. | a) Begin to implement stormwater program based upon election results. |

## STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM

### Objective 2: Implement Wastewater Operating and Capital Improvement Program

| <b>Milestones Year 1: 2018</b>  | <b>Initiation Timeframe</b> | <b>Completion Timeframe</b> |
|---|-----------------------------|-----------------------------|
| a) Implement the FY2018 CIRP commensurate with anticipated wastewater revenues. Continue to analyze results of completed program and identify potential modifications to the Remedial Requirements of the Consent Decree. | a) Q1, FY 2018              | a) Q4, FY 2018              |
| b) Finalize plan to adjust the use of Watershed Consultants to best fit the changing CIRP needs.  | b) Q1, FY 2018              | b) Q1, FY 2018              |
| c) Continue the implementation of specific green infrastructure projects in accordance with the approved program.   | c) Q1, FY 2018              | c) Q4, FY 2018              |
| d) Continue to monitor progress and adjust resources, schedule, delivery method and funding as needed to ensure that CMOM requirements per the Consent Decree are met and propose changes as warranted.                   | d) Q1, FY 2018              | d) Q4, FY 2018              |
| e) Implement enhanced floodproofing measures at flood sensitive assets to mitigate risks.   | e) Q1, FY 2018              | e) Q4, FY 2018              |
| f) Update solids handling plan and adjust the capital program accordingly.  | f) Q1, FY 2018              | f) Q4, FY 2018              |
| g) Revise capital program and operations to address future nutrient requirements and plant operating strategies.  | g) Q1, FY 2018              | g) Q2, FY 2018              |

## STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM

### Objective 2: Implement Wastewater Operating and Capital Improvement Program

| Milestones Year 2: 2019  | Milestones Years 3 - 5: 2020-2022   |
|--|---|
| <ul style="list-style-type: none"> <li>a) Implement the CIRP commensurate with anticipated wastewater revenues.</li> <li>b) Evaluate progress and rate of spending for green infrastructure projects program; adjust program as needed.</li> <li>c) Continue to analyze results of condition assessment and service level to identify potential modifications to the CMOM requirements of the Consent Decree.</li> <li>d) Implement the solids handling plan.</li> <li>e) Implement selected ammonia and nutrient removal strategies with existing plant equipment.</li> </ul> | <ul style="list-style-type: none"> <li>a) Implement the CIRP commensurate with anticipated wastewater revenues.</li> <li>b) Evaluate progress and rate of spending for green infrastructure projects program; adjust program as needed.</li> <li>c) Continue to analyze results of condition assessment and service level and identify potential modifications to the CMOM requirements of the Consent Decree.</li> </ul> |

## STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM

### Objective 3: Implement Asset Management Program

| Milestones Year 1: 2018   | Initiation Timeframe  | Completion Timeframe |
|---|---|----------------------|
| a) Continue Phase 3 critical infrastructure asset management plan within plants and pump stations.  | a) Q1, FY 2018  | a) Q4, FY 2018       |
| Milestones Year 2: 2019   | Milestones Years 3 - 5: 2020 - 2022   |                      |
| a) Complete Phase 3 critical infrastructure asset management plan within plants and pump stations.<br><br>b) Develop and begin implementation of a process that incorporates business risk exposure (i.e. Probability & Consequence of Failure) into the prioritization for storm sewers, gravity sewers and fleet. | a) Asset Management incorporated into CIRP process.<br><br>b) Continue implementation of remaining asset management plans for other asset classes identified. |                      |

## STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM

### Objective 4: Implement Comprehensive Facility Maintenance Management Plan

| <b>Milestones Year 1: 2018</b>  | <b>Initiation Timeframe</b>   | <b>Completion Timeframe</b> |
|---|---|-----------------------------|
| a) Define scope of the centralized responsibility model for the creation and management of facility maintenance plans and schedules for all locations.  | a) Q1, FY 2018  | a) Q4, FY 2018              |
| <b>Milestones Year 2: 2019</b>  | <b>Milestones Years 3 - 5: 2020- 2022</b>   |                             |
| a) Evaluate results from (a) and make recommendation concerning its potential implementation if action is found to be needed.<br><br>b) Begin preparation for implementation of recommended platform for District facility information. | a) Continue implementation of the recommendations of the centralized facility maintenance plan.<br><br>b) Reassess the value and results of the plan. |                             |

## STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM

### Objective 5: Implement a Land Utilization Plan

| Milestones Year 1: 2018   | Initiation Timeframe | Completion Timeframe |
|---|----------------------|----------------------|
| a) Take results of input from municipal and neighborhood outreach to assess interest in ownership of surplus properties and develop plans for property disposal that takes into account cost and risk for the District. | a) Q1, FY 2018       | a) Q2, FY 2018       |
| b) Dispose of surplus properties per plan with the help of outside contract assistance.   | b) Q1, FY 2018       | b) Q4, FY 2018       |

| Milestones Year 2: 2019   | Milestones Years 3 - 5: 2020 - 2022 |
|---|-------------------------------------|
| a) Annually review Land Utilization Plan including newly acquired property assets to be considered surplus. |                                     |

## STRATEGY 5: ADDRESS CUSTOMER AND REGULATORY NEEDS THROUGH A COMPREHENSIVE INFRASTRUCTURE MANAGEMENT PROGRAM

### Objective 6: Enhance Reliability of Information Technology Infrastructure

| <b>Milestones Year 1: 2018</b>   | <b>Initiation Timeframe</b>   | <b>Completion Timeframe</b> |
|--|---|-----------------------------|
| a) Assess results of data center co-location effort and determine strategy/approach (i.e. on premise, cloud, hosting) to refresh aging or end-of-life IT hardware, software and network assets.  | a) Q1, FY 2018  | a) Q4, FY 2018              |
| <b>Milestones Year 2: 2019</b>   | <b>Milestones Years 3 - 5: 2020 - 2022</b>  |                             |
| a) Implement Information Technology (IT) project initiatives that will address asset refresh as part of the overall IT infrastructure sustainability plan.<br><br>b) Enhance the IT infrastructure sustainability plan so as to best support the District's Business Continuity needs. | a) Implement enhancements to the IT infrastructure plan that ensures that the District's Business Continuity needs are addressed. |                             |

## STRATEGY 6: CREATE A LEARNING AND BUSINESS-ORIENTED CULTURE BASED ON COMPETENCY AND ACCOUNTABILITY

### Objective 1: Increase Organizational Performance through Improved Communications

| Milestones Year 1: 2018   | Initiation Timeframe                | Completion Timeframe |
|---|-------------------------------------|----------------------|
| a) Perform District-wide assessment of progress with regard to communication effectiveness of Let's Talk initiatives. | a) Q1, FY 2018                      | a) Q4, FY 2018       |
| b) Continue implementation and assess effectiveness of digital tools to facilitate internal communication.            | b) Q1, FY 2018                      | b) Q4, FY 2018       |
| Milestones Year 2: 2019   | Milestones Years 3 - 5: 2020 - 2022 |                      |
| a)  |                                     |                      |

## STRATEGY 6: CREATE A LEARNING AND BUSINESS-ORIENTED CULTURE BASED ON COMPETENCY AND ACCOUNTABILITY.

### Objective 2: Improve Organizational Effectiveness through Leadership Development

| <b>Milestones Year 1: 2018</b>   | <b>Initiation Timeframe</b> | <b>Completion Timeframe</b> |
|--|-----------------------------|-----------------------------|
| a) Assess and modify as needed the “Effective Communication Leadership” training program.      | a) Q1, FY 2018              | a) Q4, FY 2018              |
| b) Implement leadership training classes.  | b) Q1, FY 2018              | b) Q4, FY 2018              |
| c) Implement leadership parameters for Senior Leadership Team involvement with future leaders. | c) Q1 FY 2018               | c) Q4 FY 2018               |

| <b>Milestones Year 2: 2019</b>   | <b>Milestones Years 3 – 5: 2020 - 2022</b> |
|--|--|
| a) Assess and modify leadership training classes.  |  |
| b) Assess and modify leadership parameters for Senior Leadership Team involvement with future leaders. |  |

## STRATEGY 6: CREATE A LEARNING AND BUSINESS-ORIENTED CULTURE BASED ON COMPETENCY AND ACCOUNTABILITY.

### Objective 3: Increase Individual Accountability and Job Satisfaction through Continual Performance Coaching and Training

| <b>Milestones Year 1: 2018</b>  |  | <b>Initiation Timeframe</b> | <b>Completion Timeframe</b> |
|---|--|-----------------------------|-----------------------------|
| a) Implement SBOP and revised District Policies into applicable training programs and performance review documents. |  | a) Q1, FY 2018              | a) Q4, FY 2018              |
| b) Automate and refine the orientation survey via the Learning Management System (LMS) as necessary.                |  | b) Q1, FY 2018              | b) Q4, FY 2018              |
| c) Implement changes to Civil Service Rules.  |  | c) Q2, FY 2018              | c) Q4, FY 2018              |
| d) Establish a Task Force to redesign the Performance Review System.  |  | d) Q1, FY 2018              | d) Q4, FY 2018              |
| <b>Milestones Year 2: 2019</b>  | <b>Milestones Years 3 - 5: 2020 - 2022</b>                           |                             |                             |
| a) Implement changes to the Performance Review System.  | a) Assess effectiveness of changes to the Performance Review System. |                             |                             |

## **BUDGET PROCESS FY18**

The District's Strategic Business and Operating Plan (SBOP) is the key to the development of the Annual Budget. The SBOP process begins in July when all Departments are given the opportunity to reassess goals, strategies and objectives and the means for accomplishing them. The budget serves as the tool to communicate the District's long-term plans and policies to the public, details the costs of services and programs and becomes the plan to accomplish the District's goals and objectives during the next fiscal year.

The budget process begins in early October with the projection of revenues (wastewater and stormwater user charges, investment & other income). District-wide imperatives and budgetary parameters are established by Executive Management and The Board of Trustees ("The Board"). The imperatives for this fiscal year include:

| <b>IMPERATIVES FOR FY18</b>   | <b>STRATEGIC BUSINESS PLAN</b> |                  |
|---|--------------------------------|------------------|
|   | <b>STRATEGY</b>                | <b>OBJECTIVE</b> |
| Provide full implementation of services funded through stormwater revenues.   | 2                              | 3                |
| Reduce FY 2017 wastewater operating expense forecasts to offset wastewater user charge shortfall. Discretionary spending should be decreased from the FY 2017 forecast to accomplish this reduction.  | 2                              | 2                |
| Stormwater services and non-discretionary operating expenses will be increased per planned service level and negotiated salary increases. All other operating expenses, including incrementals, must be held at FY 2017 budget levels. In other words, business cases for incremental expenses (not including stormwater service level increases) must be offset with base budget reductions. | 2                              | 2                |
| No acceleration of Consent Decree projects funded with pay-go cash. Acceleration of bonded projects only allowed after review by senior management.   | 2                              | 3                |
| Meet requirements of Disparity Study, Community Benefits Agreement and overall Diversity Program.   | 1                              | 3                |

Department Directors and Managers begin budget development by providing an updated expenditure forecast for the remainder of FY17. A two step, zero-based budgeting method is used to develop the FY18 budget. This method requires written justification as to need and purpose for all expenditures. The first step is the preparation of a base budget that reflects the ongoing day-to-day operations of each Department. The second step is the preparation of an incremental budget, which reflects costs associated with initiatives outlined in the SBOP. Throughout the budget development process, departmental staff is required to evaluate programs and identify possible changes in services and staff positions. The Department Directors forward their proposed base budgets to the Director of Finance for analysis. Cost benefit business cases to support incremental budgets are submitted to the Executive Director for review. The base budgets and requests for incremental funding are then compiled and further analyzed to ensure the preliminary budget meets the District's needs, priorities, goals and objectives without exceeding forecasted resources.

Any unresolved issues are presented to the Executive Director for a final decision. The recommended budget reductions and adjustments are then incorporated. Per Charter a preliminary budget is delivered to the Board of Trustees ("The Board") for review by March 15<sup>th</sup>. A series of budget presentations are given to The Board's Finance Committee to allow for more in-depth review by the Trustees.

## **BUDGET PROCESS FY18-continued**

The Board's recommended budget adjustments are then incorporated into a final budget document. A proposed financial plan and an Executive Summary of the budget are communicated to the general public in the form of a public hearing. The public hearing is advertised in the newspapers at least three weeks before the scheduled hearing in order to allow sufficient time for the public to review and ask questions. The Board is then required to adopt the budget, tax and rate ordinances (if applicable) consistent with the District's Charter and state law.

The District's fiscal year begins on July 1st. Departments are accountable for budgetary control throughout the fiscal year. Expenditure patterns are examined and compared to budget plans with variances reported. Responses to significant variances are required quarterly from each Department and reviewed by the Director of Finance. Budget status is reviewed with senior staff monthly, and is reported quarterly to The Board at its monthly Finance Committee meeting. The Director of Finance reviews the District's monthly financial statements and budget variance report ensuring the District's actual revenue is sufficient to support budgeted expenditures. Forecasted expenses are also compared to budget. The District's operating budget is adopted at the Department level as detailed in the District's Budget Ordinance. Any transfers between Funds require Board approval. Budget transfers are made on an as-needed basis.

Expenditures for the Capital Improvement and Replacement Program ("CIRP") are presented on an appropriated basis as opposed to a cash flow basis. The District's accounting procedures require an adequate budget to pay for planned Ordinances in the period in which an Ordinance is appropriated. All outstanding CIRP encumbrances remain open until a project is completed.

A budget is developed for both revenues and expenses:

1. Revenue expectations are developed from trend analysis, incorporating upcoming rate increases and significant economic and policy factors.

- FY18 Total Revenue: (shown in million \$)

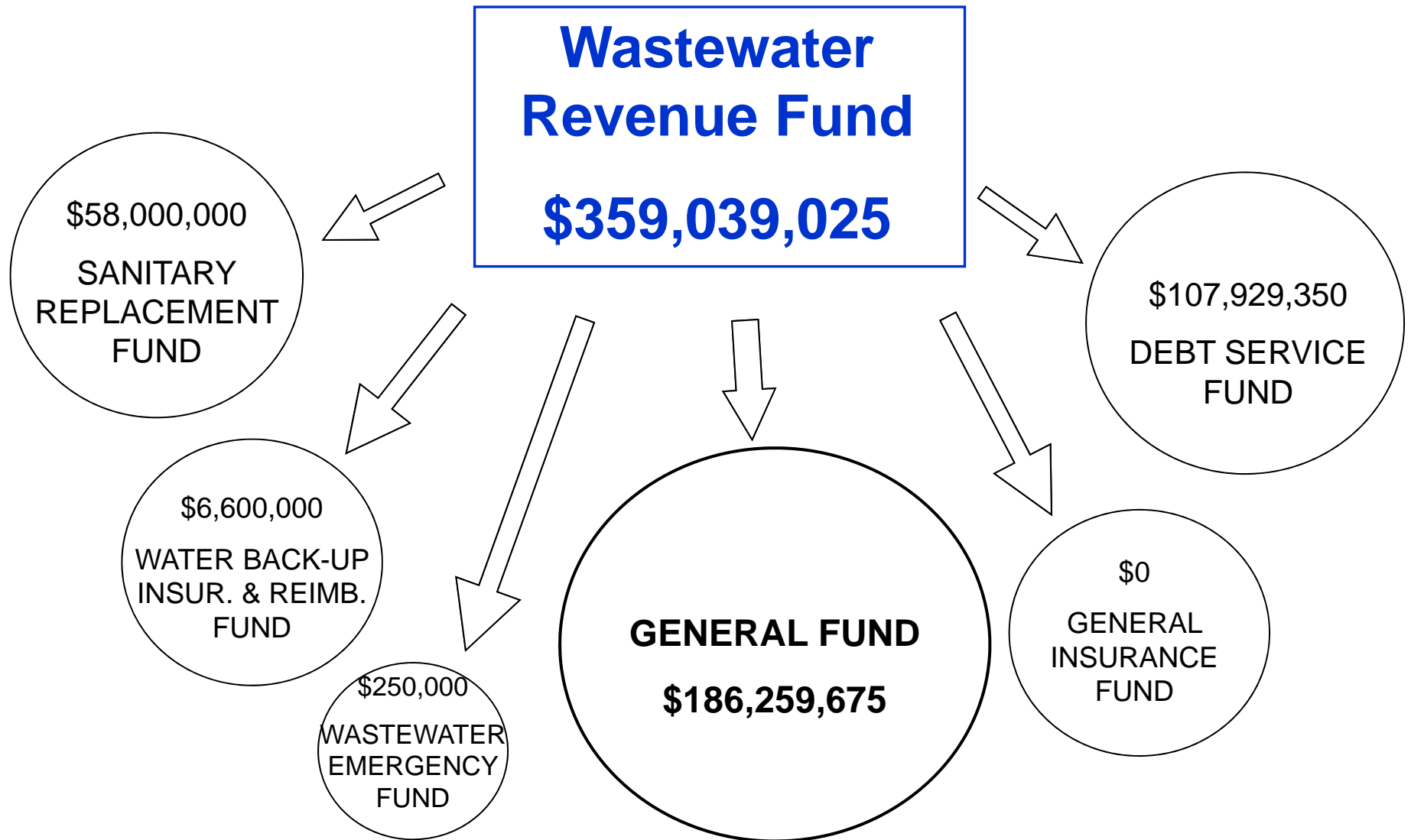
|                              |             |
|------------------------------|-------------|
| Wastewater User Charges:     | \$360.4     |
| Stormwater User Charges:     | 0.0         |
| Revenue Bonds:               | 220.0       |
| Taxes:                       | 31.4        |
| Investment and Other Income: | 7.6         |
| Use of Fund Balances:        | <u>31.7</u> |
| TOTAL DISTRICT REVENUE:      | \$651.1     |

2. Operating Expenses are developed using a zero based budgeting method with written justification for all expenditures. The CIRP is developed by the District's Engineering Department based on the revenues forecasted for the coming year. Projects prioritized for the coming year are outlined in a supplemental report in conjunction with the Operating Budget. Debt service for the District's existing and forecasted use of bonds is developed by the District's Secretary-Treasurer's Department and incorporated into the Operating Budget.

- FY18 Total Expense: (shown in million \$)

|                          |              |
|--------------------------|--------------|
| Operating Budget:        | \$200.1      |
| CIRP:                    | 341.9        |
| Debt Service:            | <u>109.1</u> |
| TOTAL DISTRICT EXPENSES: | \$651.1      |

# MSD Flow of User Charges FY18



# Sources of Funding

FY18

(\$s in millions)

|                               | Operating      | Debt Service   | Capital Improvement<br>& Replacement<br>Program | TOTAL          |
|-------------------------------|----------------|----------------|---|----------------|
| Wastewater User Charges (1)   | \$194.2        | \$107.9        | \$58.3  | \$360.4        |
| Stormwater User Charges       | \$0.0          | \$0.0          | \$0.0   | \$0.0          |
| Revenue Bonds                 | \$0.0          | \$0.0          | \$220.0   | \$220.0        |
| Taxes                         | \$25.8         | \$0.0          | \$5.6   | \$31.4         |
| Investment Income & Other (2) | \$3.7          | \$0.4          | \$3.5   | \$7.6          |
| Anticipated Grants            | \$0.0          | \$0.0          | \$0.0   | \$0.0          |
| Fund Balances                 | (\$23.6)       | \$0.8          | \$54.5  | \$31.7         |
| <b>TOTAL</b>                  | <b>\$200.1</b> | <b>\$109.1</b> | <b>\$341.9</b>                                  | <b>\$651.1</b> |

(1) Includes sewer service charges from the Wastewater Revenue Fund net of the bad debt provision and late charges from the General Fund.

(2) Includes interfund revenue for stormwater services in the Capital Improvement & Replacement Program column.

## **FY18 SOURCES OF FUNDING**

### **USER CHARGES**

The District has a Wastewater User Charge which is recorded in the Wastewater Revenue Fund. A portion of the revenue is transferred to the General Fund to cover daily operating, maintenance and replacement costs; a portion is allocated to the Water Backup Insurance and Reimbursement Fund to provide assistance to homeowners with damages resulting from blocked main and basement backups, and a portion is allocated to the Debt Service Funds to retire outstanding bonds issued for capital improvements. The remainder of the revenue is transferred to the Capital Improvement and Replacement Funds for construction projects and emergencies. A chart detailing the flow of funds is also included in the following pages of the Budget Summary section.

**Wastewater:** Residential customers with metered water service will pay a billing and collection charge, a system availability charge and a volume charge based on the most recent winter quarter water usage. Unmetered customers will pay the same charges with the exception of a volume charge. Unmetered volume is based on housing attributes such as the number of rooms and plumbing fixtures.

Non-residential customers will pay the same charges plus an additional compliance charge. Some non-residential customers will pay extra strength surcharges for the treatment of wastewater containing suspended solids, biochemical oxygen demand or chemical oxygen demand exceeding normal wastewater strengths.

User Charges in the Wastewater Revenue Fund for FY18 is estimated at \$359.0 million.

**Other User Charges:** Other User Charge revenue such as Late Fees, Lien Interest, Refunds and Account Adjustments are estimated to be \$1.4 million. This amount is net of a provision for doubtful accounts, or past-due customer bills that might go uncollected.

**TOTAL WASTEWATER USER CHARGE REVENUE:** The District's total FY18 User Charge revenue is estimated to be \$360.4 million.

The District provides an assistance program to customers who meet the eligibility requirements of income, age or disability. Those customers who are eligible will receive a credit equal to 50% of their sewer service charge bill. A composite schedule of the budgeted Wastewater and Stormwater user charge revenue by customer class can be found in the pages of the Revenue Funds Section.

## **FY18 SOURCES OF FUNDING-continued**

### **REVENUE BONDS**

The District plans to receive approximately \$220.0 million in bond and loan proceeds in FY18 to be used for capital improvement projects. These proceeds are expected to be derived from Senior Revenue bonds with a par value of \$175.0 million providing approximately \$195.0 million in proceeds including premiums of \$20.0 million. The remaining \$25.0 million in proceeds will be derived from participation in the State of Missouri SRF direct loan program.

Prior to a November 2000 Charter change, the District was unable to issue revenue bonds as a source of funding its Capital Improvement and Replacement Program ("CIRP"). Almost all of the District's capital expenditures were funded from annual cash flow, known as Pay-As-You-Go (PAYGO) funding. Continuation of a PAYGO approach as the District's sole funding option would have required significant rate increases to generate the necessary annual capital funding. PAYGO is the lowest cost funding source due to its avoidance of the financing and interest costs associated with long term debt. The primary negatives associated with PAYGO funding include: 1) the short-term impact on customer rates, and 2) the mismatch between the cost and benefit of the District's capital infrastructure to the users. In the case of capital projects that have a long life expectancy, PAYGO funding causes today's customers to pay for an asset that will be used by tomorrow's customers for many years. Financing a portion of the capital program with bonds is an excellent way to distribute the cost of long-term assets to the future customers who will benefit from the use of the assets and lessen the impact of short-term rate increases.

It is typically considered good public policy to allocate a portion of the cost of long-term assets to future users by the use of debt. At the same time, prudent fiscal policy would not allow 100% debt financing. The goal is to strike the correct balance between the distribution of the cost of long-term assets to the users that benefit from them and maintaining healthy financial ratios.

### **AD VALOREM TAXES**

During FY18 all taxpayers within the District's boundaries will be assessed a \$0.02 (two cents) per \$100 of assessed valuation tax levy to pay primarily for stormwater services required by State and Federal regulations. With the exception of taxpayers living in certain levy districts, all taxpayers within the District will also be assessed a \$0.10 (ten cents) per \$100 of assessed valuation tax levy to pay for the District's non-regulatory stormwater costs. This tax revenue of approximately \$31.4 million is recorded in the Stormwater Regulatory Fund (\$5,210,757) and the Districtwide Stormwater Fund (\$26,167,409) of the District.

## **FY18 SOURCES OF FUNDING-continued**

Other property tax rates were suspended within the District's boundaries beginning in FY17. All subdistrict taxes previously collected within these boundaries are held in the Operation, Maintenance and Construction Improvement (OMCI) fund balances and must be used primarily for stormwater capital improvements and stormwater operating expenses within the specific subdistrict boundaries in which the taxes are collected.

### **INVESTMENT INCOME & OTHER FEES**

Investment Income and Other Fees will fund \$7.6 million of the Budget. Investment Income of approximately \$3.0 million is anticipated. Connection fees are expected to generate \$1.2 million based on a flat rate per connection to the sanitary system. These revenue estimates are based on previous experience, current economic conditions and anticipated new home construction. Rental income is expected to generate \$100 thousand. Permit, Plan Review and other engineering fees are projected to be \$1.8 million. Miscellaneous Income of approximately \$1.3 million is expected, comprised mostly of \$1.0 million court awarded court costs and attorney fees. Reimbursement of District Costs makes up the remainder of the Miscellaneous Income. Finally, \$200 thousand is expected to be generated from the sale of scrap.

### **GRANT INCOME**

No grant income is anticipated during the 2018 fiscal year.

In the past, large Federal grants were available to help defray the cost of major clean water projects. Currently, however, the Federal government has decided to leave the funding of these projects to the local users of the system. The District will continue to aggressively pursue all possible grant opportunities.

### **FUND BALANCES**

These sources of funding will result in a fund balance decrease of \$31.7 million during FY18.

## Metropolitan St. Louis Sewer District

### FY18 ALLOCATED POSITIONS

| DEPARTMENT                       | No.                 | FY18<br>Dollars          |
|----------------------------------|---------------------|--------------------------|
| Secretary - Treasurer            | 8                   | 857,135                  |
| Executive Director               | 6                   | 765,426                  |
| General Counsel                  | 8                   | 1,123,515                |
| Human Resources                  | 32                  | 3,824,225                |
| Finance                          | 65                  | 4,897,877                |
| Information Systems              | 44                  | 5,281,482                |
| Engineering                      | 238                 | 24,419,119               |
| Operations                       | <u>610</u>          | <u>57,415,195</u>        |
| <b>Total Available Positions</b> | <b><u>1,011</u></b> | <b><u>98,583,972</u></b> |

Note: Dollars include salary, FICA, insurance and pension

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CAPITAL IMPROVEMENT AND REPLACEMENT PROGRAM**  
**SUMMARY - FY18**

| <b><i>TYPE OF PROJECT</i></b> | <b><i>NUMBER OF PROJECTS</i></b> | <b><i>PROJECT COST</i></b>   |
|-------------------------------|----------------------------------|------------------------------|
| <b><i>CONSTRUCTION</i></b>    |                                  |                              |
| Stormwater Construction       | 14                               | \$ 9,400,000                 |
| Stormwater Engineering        | 1                                | 100,000                      |
| Wastewater Construction       | 73                               | 250,156,000                  |
| Wastewater Engineering        | <u>79</u>                        | <u>60,516,000</u>            |
| <b><i>TOTAL:</i></b>          | <b><u>167</u></b>                | <b><u>\$ 320,172,000</u></b> |
| <b><i>CONTINUED</i></b>       |                                  |                              |
| Stormwater Continued          | 2                                | \$ 800,000                   |
| Wastewater Continued          | <u>5</u>                         | <u>20,936,000</u>            |
| <b><i>TOTAL:</i></b>          | <b><u>7</u></b>                  | <b><u>\$ 21,736,000</u></b>  |
| <b><i>TOTAL CIRP:</i></b>     | <b><u>174</u></b>                | <b><u>\$ 341,908,000</u></b> |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN TOTAL FUND BALANCE**  
**CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCE**

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$415,229,923          | \$242,325,544          | \$276,834,842          | \$294,494,637            | \$319,223,562          | \$287,588,163          | \$242,379,903          |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Revenue Bonds                    | 0                      | 339,205,963            | 242,531,269            | 263,178,054              | 220,000,000            | 275,000,000            | 282,000,000            |
| Stormwater O&M Interfund Revenue | 14,383,900             | 17,036,162             | -                      | -                        | -                      | -                      | -                      |
| Wastewater User Charge           | 280,860,953            | 300,578,332            | 339,454,887            | 326,792,089              | 360,423,925            | 396,669,208            | 435,988,696            |
| Stormwater User Charge           | 1,409,239              | 1,438,586              | -                      | (5,853)                  | -                      | -                      | -                      |
| Taxes                            | 24,764,324             | 25,671,058             | 30,678,019             | 30,500,024               | 31,378,166             | 31,378,166             | 31,378,166             |
| Interest on Investments          | 3,292,349              | 5,430,661              | 2,733,824              | 2,470,031                | 3,018,873              | 3,051,463              | 2,724,918              |
| Connection and Other Fees        | 6,656,831              | 3,620,240              | 2,977,008              | 3,650,482                | 3,002,000              | 3,002,000              | 3,002,000              |
| Proceeds from Sale of Property   | 390,173                | 1,068,172              | 120,000                | 266,884                  | 200,000                | 200,000                | 200,000                |
| Rental Income                    | 37,309                 | 102,865                | 65,496                 | 103,505                  | 100,000                | 100,000                | 100,000                |
| Miscellaneous                    | 1,459,581              | 14,969,121             | 1,218,000              | 1,398,374                | 1,310,000              | 1,310,000              | 1,310,000              |
| <b>Total Revenues</b>            | <b>333,254,659</b>     | <b>709,116,135</b>     | <b>619,778,503</b>     | <b>628,353,590</b>       | <b>619,432,963</b>     | <b>710,710,836</b>     | <b>756,703,780</b>     |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Personnel Services               | 96,832,265             | 99,187,122             | 105,702,283            | 99,589,235               | 110,147,101            | 114,055,950            | 117,780,716            |
| Supplies                         | 17,596,765             | 16,193,449             | 18,451,161             | 16,810,944               | 16,469,050             | 17,214,348             | 17,181,566             |
| Utilities                        | 16,500,052             | 16,624,606             | 17,209,362             | 17,017,624               | 17,511,700             | 17,730,982             | 17,996,197             |
| Contractual Services             | 48,811,930             | 52,984,079             | 50,060,183             | 55,056,492               | 50,720,959             | 53,613,140             | 54,003,223             |
| Capital Outlay                   | 4,215,838              | 4,910,177              | 5,128,700              | 5,331,825                | 5,166,301              | 5,499,630              | 5,046,377              |
| Construction and Engineering     | 245,951,935            | 278,008,557            | 378,480,000            | 318,410,477              | 341,908,000            | 417,924,000            | 396,881,000            |
| Principal Payments               | 20,268,080             | 38,565,916             | 40,867,900             | 38,059,873               | 45,149,800             | 55,211,700             | 62,025,800             |
| Interest Payments                | 39,892,483             | 41,861,042             | 52,514,940             | 49,115,273               | 59,233,450             | 68,599,416             | 78,812,172             |
| Agency and Other Debt Expense    | 1,705,790              | 91,575,932             | 5,426,956              | 4,232,922                | 4,762,000              | 6,069,930              | 6,135,910              |
| Interfund Labor Transfers        | 14,383,900             | 17,036,162             | 0                      | -                        | 0                      | 0                      | 0                      |
| <b>Total Expenditures</b>        | <b>506,159,038</b>     | <b>656,947,041</b>     | <b>673,841,485</b>     | <b>603,624,665</b>       | <b>651,068,362</b>     | <b>755,919,097</b>     | <b>755,862,961</b>     |
| Net Operating Income (Loss)      | (172,904,379)          | 52,169,093             | (54,062,982)           | 24,728,925               | (31,635,399)           | (45,208,260)           | 840,818                |
| Interfund Transfers              | 0                      | 0                      | -                      | 0                        | -                      | -                      | -                      |
| Increase (Decrease) in Fund Bal. | (172,904,379)          | 52,169,093             | (54,062,982)           | 24,728,924               | (31,635,399)           | (45,208,260)           | 840,818                |
| Percentage of Change             | -42%                   | 22%                    | -20%                   | 8%                       | -10%                   | -16%                   | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$242,325,544</b>   | <b>\$294,494,637</b>   | <b>\$222,771,860</b>   | <b>\$319,223,562</b>     | <b>\$287,588,163</b>   | <b>\$242,379,903</b>   | <b>\$243,220,721</b>   |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CONSOLIDATED STATEMENT OF CHANGE IN FUND BALANCE**  
**FOR FY18 BUDGET**

|                                  | GENERAL FUND        | REVENUE FUNDS      | OPER. MAINT. &<br>CONST. IMPR<br>FUNDS | CONSTRUCTION<br>FUNDS | DEBT SERVICE<br>FUNDS | SPECIAL FUNDS       | TOTAL                |
|----------------------------------|---------------------|--------------------|--|-----------------------|-----------------------|---------------------|----------------------|
| <b>FUND BALANCE B.O.P.</b>       | \$20,075,408        | \$0                | \$61,129,163                           | \$142,916,647         | \$66,843,073          | \$28,259,272        | \$319,223,562        |
| Revenue Bonds                    | -                   | -                  | -                                      | 220,000,000           | -                     | -                   | 220,000,000          |
| Wastewater User Charge           | 1,384,900           | 359,039,025        | -                                      | -                     | -                     | -                   | 360,423,925          |
| Taxes                            | -                   | -                  | 31,378,166                             | -                     | -                     | -                   | 31,378,166           |
| Interest on Investments          | 229,317             | -                  | 468,722                                | 1,705,568             | 438,534               | 176,731             | 3,018,873            |
| Connection and Other Fees        | 1,785,000           | -                  | -                                      | -                     | -                     | 1,217,000           | 3,002,000            |
| Proceeds from Sale of Property   | 200,000             | -                  | -                                      | -                     | -                     | -                   | 200,000              |
| Rental Income                    | 100,000             | -                  | -                                      | -                     | -                     | -                   | 100,000              |
| Miscellaneous                    | 1,310,000           | -                  | -                                      | -                     | -                     | -                   | 1,310,000            |
| <b>Total Revenues</b>            | <b>5,009,217</b>    | <b>359,039,025</b> | <b>31,846,888</b>                      | <b>221,705,568</b>    | <b>438,534</b>        | <b>1,393,731</b>    | <b>619,432,963</b>   |
| Personnel Services               | 109,477,101         | -                  | -                                      | -                     | -                     | 670,000             | 110,147,101          |
| Supplies                         | 16,469,050          | -                  | -                                      | -                     | -                     | -                   | 16,469,050           |
| Utilities                        | 17,511,700          | -                  | -                                      | -                     | -                     | -                   | 17,511,700           |
| Contractual Services             | 41,293,487          | -                  | 470,672                                | -                     | -                     | 8,956,800           | 50,720,959           |
| Capital Outlay                   | 5,166,301           | -                  | -                                      | -                     | -                     | -                   | 5,166,301            |
| Construction and Engineering     | 16,805,000          | -                  | 14,864,000                             | 310,239,000           | -                     | -                   | 341,908,000          |
| Principal Payments               | 34,000              | -                  | -                                      | -                     | 45,115,800            | -                   | 45,149,800           |
| Interest Payments                | 1,900               | -                  | -                                      | -                     | 59,231,550            | -                   | 59,233,450           |
| Agency and Other Debt Expense    | -                   | -                  | -                                      | 1,180,000             | 3,582,000             | -                   | 4,762,000            |
| Interfund Labor Transfers        | (26,459,703)        | -                  | 18,909,703                             | 7,500,000             | -                     | 50,000              | -                    |
| <b>Total Expenditures</b>        | <b>180,298,836</b>  | <b>-</b>           | <b>34,244,376</b>                      | <b>318,919,000</b>    | <b>107,929,350</b>    | <b>9,676,800</b>    | <b>651,068,362</b>   |
| Net Operating Income (Loss)      | (175,289,619)       | 359,039,025        | (2,397,487)                            | (97,213,432)          | (107,490,816)         | (8,283,069)         | (31,635,399)         |
| Interfund Transfers              | 186,259,675         | (359,039,025)      | -                                      | 58,000,000            | 107,929,350           | 6,850,000           | -                    |
| Increase (Decrease) in Fund Bal. | 10,970,056          | -                  | (2,397,487)                            | (39,213,432)          | 438,534               | (1,433,069)         | (31,635,398)         |
| Percentage of Change             | 55%                 | -                  | -4%                                    | -27%                  | 1%                    | -5%                 | -10%                 |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$31,045,464</b> | <b>\$0</b>         | <b>\$58,731,676</b>                    | <b>\$103,703,215</b>  | <b>\$67,281,607</b>   | <b>\$26,826,203</b> | <b>\$287,588,164</b> |

**Metropolitan Saint Louis Sewer District**  
**FY18 Labor Transfer Summary**

| Department                   | Expense Type            | 1101 - General         | 4102 -           | 6660 - Sanitary     | 5110 -              | 5120 -              | 5130 -              | 5500 - OMCI         | TOTAL       |
|------------------------------|-------------------------|------------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------|
|                              |                         | Fund                   | Improvement      | Replacement         | Stormwater          | Districtwide        | Stormwater          |                     |             |
|                              |                         |                        | Fund             | Fund                | Fund                | Fund                | Operations and      | Funds               |             |
|                              |                         |                        |                  |                     |                     |                     | Maintenance         |                     |             |
| Operations Department        | Stormwater Labor        | \$ (3,882,028)         | \$ -             | \$ -                | \$ -                | \$ 2,024,956        | \$ 1,857,073        | \$ -                | \$ -        |
| Operations Department        | Stormwater Equipment    | (1,879,096)            | -                | -                   | -                   | 932,316             | 946,779             | -                   | -           |
| Operations Department        | Stormwater Supplies     | (1,245,071)            | -                | -                   | -                   | 684,559             | 560,512             | -                   | -           |
| Operations Department        | Stormwater Overhead     | (4,187,156)            | -                | -                   | -                   | 2,184,117           | 2,003,039           | -                   | -           |
| Engineering Department       | Stormwater Labor        | (2,879,007)            | -                | -                   | 2,341,148           | 537,860             | -                   | -                   | -           |
| Engineering Department       | Stormwater Overhead     | (2,344,865)            | -                | -                   | 1,906,794           | 438,071             | -                   | -                   | -           |
| Engineering Department       | SW CIRP Interfund Labor | (2,442,480)            | -                | -                   | -                   | 1,200,000           | 250,000             | 992,480             | -           |
| Engineering Department       | WW CIRP Interfund Labor | (7,600,000)            | 50,000           | 7,500,000           | -                   | -                   | -                   | 50,000              | -           |
| <b>Total Interfund Labor</b> |                         | <b>\$ (26,459,703)</b> | <b>\$ 50,000</b> | <b>\$ 7,500,000</b> | <b>\$ 4,247,942</b> | <b>\$ 8,001,879</b> | <b>\$ 5,617,403</b> | <b>\$ 1,042,480</b> | <b>\$ -</b> |

**Metropolitan Saint Louis Sewer District**  
**FY19 Labor Transfer Summary**

|                        |                              | 1101 - General         | 4102 -           | 6660 - Sanitary     | 5110 -              | 5120 -              | 5130 -              |                   |             |  |
|------------------------|------------------------------|------------------------|------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------|--|
|                        |                              | Fund                   | Improvement      | Replacement         | Stormwater          | Districtwide        | Stormwater          | 5500 - OMCI       |             |  |
| Department             | Expense Type                 | Fund                   | Fund             | Fund                | Fund                | Fund                | Operations and      | Funds             | TOTAL       |  |
| Operations Department  | Stormwater Labor             | \$ (4,037,310)         | \$ -             | \$ -                | \$ -                | \$ 2,105,954        | \$ 1,931,356        | \$ -              | \$ -        |  |
| Operations Department  | Stormwater Equipment         | (1,954,260)            | -                | -                   | -                   | 969,609             | 984,650             | -                 | -           |  |
| Operations Department  | Stormwater Supplies          | (1,294,874)            | -                | -                   | -                   | 711,941             | 582,932             | -                 | -           |  |
| Operations Department  | Stormwater Overhead          | (4,354,642)            | -                | -                   | -                   | 2,271,482           | 2,083,160           | -                 | -           |  |
| Engineering Department | Stormwater Labor             | (2,936,587)            | -                | -                   | 2,387,970           | 548,617             | -                   | -                 | -           |  |
| Engineering Department | Stormwater Overhead          | (2,391,762)            | -                | -                   | 1,944,930           | 446,832             | -                   | -                 | -           |  |
| Engineering Department | SW CIRP Interfund Labor      | (1,994,039)            | -                | -                   | -                   | 1,200,000           | 250,000             | 544,039           | -           |  |
| Engineering Department | WW CIRP Interfund Labor      | (9,050,000)            | 25,000           | 9,000,000           | -                   | -                   | -                   | 25,000            | -           |  |
|                        | <b>Total Interfund Labor</b> | <b>\$ (28,013,474)</b> | <b>\$ 25,000</b> | <b>\$ 9,000,000</b> | <b>\$ 4,332,901</b> | <b>\$ 8,254,435</b> | <b>\$ 5,832,099</b> | <b>\$ 569,039</b> | <b>\$ -</b> |  |

**Metropolitan Saint Louis Sewer District**  
**FY20 Labor Transfer Summary**

| Department                   | Expense Type            | 1101 - General         | 4102 -      | 6660 - Sanitary      | 5110 -              | 5120 -              | 5130 -              | 5500 - OMCI       | TOTAL       |
|------------------------------|-------------------------|------------------------|-------------|----------------------|---------------------|---------------------|---------------------|-------------------|-------------|
|                              |                         | Fund                   | Improvement | Replacement          | Stormwater          | Districtwide        | Stormwater          |                   |             |
| Operations Department        | Stormwater Labor        | \$ (4,198,802)         | \$ -        | \$ -                 | \$ -                | \$ 2,190,192        | \$ 2,008,610        | \$ -              | \$ -        |
| Operations Department        | Stormwater Equipment    | (2,032,430)            | -           | -                    | -                   | 1,008,393           | 1,024,037           | -                 | -           |
| Operations Department        | Stormwater Supplies     | (1,346,669)            | -           | -                    | -                   | 740,419             | 606,250             | -                 | -           |
| Operations Department        | Stormwater Overhead     | (4,528,828)            | -           | -                    | -                   | 2,362,341           | 2,166,487           | -                 | -           |
| Engineering Department       | Stormwater Labor        | (2,995,319)            | -           | -                    | 2,435,730           | 559,589             | -                   | -                 | -           |
| Engineering Department       | Stormwater Overhead     | (2,439,597)            | -           | -                    | 1,983,829           | 455,769             | -                   | -                 | -           |
| Engineering Department       | SW CIRP Interfund Labor | (1,845,368)            | -           | -                    | -                   | 1,400,000           | 250,000             | 195,368           | -           |
| Engineering Department       | WW CIRP Interfund Labor | (10,001,783)           | -           | 10,000,000           | -                   | -                   | -                   | 1,783             | -           |
| <b>Total Interfund Labor</b> |                         | <b>\$ (29,388,796)</b> | <b>\$ -</b> | <b>\$ 10,000,000</b> | <b>\$ 4,419,559</b> | <b>\$ 8,716,704</b> | <b>\$ 6,055,383</b> | <b>\$ 197,151</b> | <b>\$ -</b> |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**Interfund Transfer Activity by fund for FY18**  
(\$s in thousands)

| <b><i>This table should be read with a focus on the rows. Positive numbers represent a transfer into the fund listed in the row and out of the fund listed in the column.</i></b> | <b>1101 - General Fund</b> | <b>2000 - Principal and Interest Funds</b> | <b>3306 - Wastewater Revenue Fund</b> | <b>4104 - Water Backup Fund</b> | <b>4122 - Wastewater Emergency Fund</b> | <b>6660 - Sanitary Replacement Fund</b> | <b>Net Transfer In / (Out)</b> |
|---|----------------------------|--|---------------------------------------|---------------------------------|---|---|--------------------------------|
| 1101 - General Fund   | -                          | -  | 186,260                               | -                               | -                                       | -                                       | 186,260                        |
| 2000 - Principal and Interest Funds   | -                          | -  | 107,929                               | -                               | -                                       | -                                       | 107,929                        |
| 3306 - Wastewater Revenue Fund  | (186,260)                  | (107,929)                                  | -                                     | (6,600)                         | (250)                                   | (58,000)                                | (359,039)                      |
| 4104 - Water Backup Fund  | -                          | -  | 6,600                                 | -                               | -                                       | -                                       | 6,600                          |
| 4122 - Wastewater Emergency Fund  | -                          | -  | 250                                   | -                               | -                                       | -                                       | 250                            |
| 6660 - Sanitary Replacement Fund  | -                          | -  | 58,000                                | -                               | -                                       | -                                       | 58,000                         |
| Net Transfer In / (Out)   | (186,260)                  | (107,929)                                  | 359,039                               | (6,600)                         | (250)                                   | (58,000)                                | -                              |

*This page provides detail of fund transfers allowing the user of this book to better understand which fund is the source and which fund is the recipient of a fund transfer. This information is presented in a summary fashion in multiple places throughout the book.*

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**Interfund Transfer Activity by fund for FY19**  
(\$s in thousands)

| <b><i>This table should be read with a focus on the rows. Positive numbers represent a transfer into the fund listed in the row and out of the fund listed in the column.</i></b> | <b>1101 - General Fund</b> | <b>2000 - Principal and Interest Funds</b> | <b>3306 - Wastewater Revenue Fund</b> | <b>4104 - Water Backup Fund</b> | <b>4105 - General Insurance Fund</b> | <b>4122 - Wastewater Emergency Fund</b> | <b>6660 - Sanitary Replacement Fund</b> | <b>Net Transfer In / (Out)</b> |
|---|----------------------------|--|---------------------------------------|---------------------------------|--------------------------------------|---|---|--------------------------------|
| 1101 - General Fund   | -                          | -  | 171,140                               | -                               | -                                    | -                                       | -                                       | 171,140                        |
| 2000 - Principal and Interest Funds   | -                          | -  | 128,576                               | -                               | -                                    | -                                       | -                                       | 128,576                        |
| 3306 - Wastewater Revenue Fund  | (171,140)                  | (128,576)                                  | -                                     | (4,000)                         | (6,250)                              | (250)                                   | (85,000)                                | (395,216)                      |
| 4104 - Water Backup Fund  | -                          | -  | 4,000                                 | -                               | -                                    | -                                       | -                                       | 4,000                          |
| 4105 - General Insurance Fund   | -                          | -  | 6,250                                 | -                               | -                                    | -                                       | -                                       | 6,250                          |
| 4122 - Wastewater Emergency Fund  | -                          | -  | 250                                   | -                               | -                                    | -                                       | -                                       | 250                            |
| 6660 - Sanitary Replacement Fund  | -                          | -  | 85,000                                | -                               | -                                    | -                                       | -                                       | 85,000                         |
| Net Transfer In / (Out)   | (171,140)                  | (128,576)                                  | 395,216                               | (4,000)                         | (6,250)                              | (250)                                   | (85,000)                                | -                              |

*This page provides detail of fund transfers allowing the user of this book to better understand which fund is the source and which fund is the recipient of a fund transfer. This information is presented in a summary fashion in multiple places throughout the book.*

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**Interfund Transfer Activity by fund for FY20**  
(\$s in thousands)

| <b><i>This table should be read with a focus on the rows. Positive numbers represent a transfer into the fund listed in the row and out of the fund listed in the column.</i></b> | <b>1101 - General Fund</b> | <b>2000 - Principal and Interest Funds</b> | <b>3306 - Wastewater Revenue Fund</b> | <b>4104 - Water Backup Fund</b> | <b>4105 - General Insurance Fund</b> | <b>4122 - Wastewater Emergency Fund</b> | <b>6660 - Sanitary Replacement Fund</b> | <b>Net Transfer In / (Out)</b> |
|---|----------------------------|--|---------------------------------------|---------------------------------|--------------------------------------|---|---|--------------------------------|
| 1101 - General Fund   | -                          | -  | 183,107                               | -                               | -                                    | -                                       | -                                       | 183,107                        |
| 2000 - Principal and Interest Funds   | -                          | -  | 145,607                               | -                               | -                                    | -                                       | -                                       | 145,607                        |
| 3306 - Wastewater Revenue Fund  | (183,107)                  | (145,607)                                  | -                                     | (4,000)                         | (6,500)                              | (250)                                   | (95,000)                                | (434,464)                      |
| 4104 - Water Backup Fund  | -                          | -  | 4,000                                 | -                               | -                                    | -                                       | -                                       | 4,000                          |
| 4105 - General Insurance Fund   | -                          | -  | 6,500                                 | -                               | -                                    | -                                       | -                                       | 6,500                          |
| 4122 - Wastewater Emergency Fund  | -                          | -  | 250                                   | -                               | -                                    | -                                       | -                                       | 250                            |
| 6660 - Sanitary Replacement Fund  | -                          | -  | 95,000                                | -                               | -                                    | -                                       | -                                       | 95,000                         |
| Net Transfer In / (Out)   | (183,107)                  | (145,607)                                  | 434,464                               | (4,000)                         | (6,500)                              | (250)                                   | (95,000)                                | -                              |

*This page provides detail of fund transfers allowing the user of this book to better understand which fund is the source and which fund is the recipient of a fund transfer. This information is presented in a summary fashion in multiple places throughout the book.*



**Fiscal Year 2018 BUDGET**



**A fund established by administrative action to finance the ordinary operations of the District. It is used to account for all revenues and activities not provided for in any other fund.**

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

1101 - General Fund

|                                  | FY15<br>Actual      | FY16<br>Actual      | FY17<br>Budget      | FY17<br>Forecast    | FY18<br>Budget      | FY19<br>Budget      | FY20<br>Budget      |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUND BALANCE B.O.P.              | \$25,362,179        | \$32,447,135        | \$57,084,058        | \$38,818,150        | \$20,075,407        | \$31,045,463        | \$20,783,924        |
| Revenues:                        |                     |                     |                     |                     |                     |                     |                     |
| Stormwater O&M Interfund Revenue | 14,383,900          | 17,036,162          | -                   | -                   | -                   | -                   | -                   |
| Wastewater User Charge           | 1,305,071           | (224,751)           | 1,035,996           | 1,635,967           | 1,384,900           | 1,453,700           | 1,524,500           |
| Taxes                            | 16,058,037          | 16,718,095          | 5,126,245           | (26,695)            | -                   | -                   | -                   |
| Interest on Investments          | 87,325              | 369,347             | 57,036              | 231,280             | 229,317             | 233,904             | 238,582             |
| Connection and Other Fees        | 4,946,663           | 2,280,956           | 1,939,008           | 2,000,946           | 1,785,000           | 1,785,000           | 1,785,000           |
| Proceeds from Sale of Property   | 390,173             | 1,068,172           | 120,000             | 266,884             | 200,000             | 200,000             | 200,000             |
| Rental Income                    | 37,309              | 102,865             | 65,496              | 103,505             | 100,000             | 100,000             | 100,000             |
| Miscellaneous                    | 1,336,149           | 3,874,046           | 1,218,000           | 1,160,336           | 1,310,000           | 1,310,000           | 1,310,000           |
| <b>Total Revenues</b>            | <b>38,544,627</b>   | <b>41,224,892</b>   | <b>9,561,780</b>    | <b>5,372,222</b>    | <b>5,009,217</b>    | <b>5,082,604</b>    | <b>5,158,082</b>    |
| Expenditures:                    |                     |                     |                     |                     |                     |                     |                     |
| Personnel Services               | 96,125,833          | 98,191,951          | 105,027,283         | 99,140,677          | 109,477,101         | 113,385,950         | 117,090,216         |
| Supplies                         | 17,596,765          | 15,548,396          | 18,451,161          | 16,810,944          | 16,469,050          | 17,214,348          | 17,181,566          |
| Utilities                        | 16,500,052          | 16,376,971          | 17,209,362          | 17,017,624          | 17,511,700          | 17,730,982          | 17,996,197          |
| Contractual Services             | 41,143,349          | 39,166,192          | 41,506,107          | 42,009,019          | 41,293,487          | 44,185,668          | 44,296,051          |
| Capital Outlay                   | 4,215,838           | 4,858,059           | 5,128,700           | 5,331,825           | 5,166,301           | 5,499,630           | 5,046,377           |
| Construction and Engineering     | 18,857,907          | 34,906,642          | 17,048,000          | 18,050,677          | 16,805,000          | 16,445,000          | 15,290,000          |
| Principal Payments               | 15,880              | 32,359              | 33,200              | 33,173              | 34,000              | 34,900              | 16,200              |
| Interest Payments                | 2,081               | 3,563               | 2,700               | 2,749               | 1,900               | 1,100               | 200                 |
| Interfund Labor Transfers        | -                   | -                   | (28,972,481)        | (23,239,880)        | (26,459,703)        | (28,013,474)        | (29,388,796)        |
| <b>Total Expenditures</b>        | <b>194,457,705</b>  | <b>209,084,133</b>  | <b>175,434,032</b>  | <b>175,156,807</b>  | <b>180,298,836</b>  | <b>186,484,104</b>  | <b>187,528,011</b>  |
| Net Operating Income (Loss)      | (155,913,078)       | (167,859,241)       | (165,872,251)       | (169,784,585)       | (175,289,619)       | (181,401,501)       | (182,369,929)       |
| Interfund Transfers              | 162,998,034         | 174,230,256         | 153,245,644         | 151,041,842         | 186,259,675         | 171,139,962         | 183,106,714         |
| Increase (Decrease) in Fund Bal. | 7,084,956           | 6,371,015           | (12,626,607)        | (18,742,743)        | 10,970,056          | (10,261,539)        | 736,785             |
| Percentage of Change             | 28%                 | 20%                 | -22%                | -48%                | 55%                 | -33%                | 4%                  |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$32,447,135</b> | <b>\$38,818,150</b> | <b>\$44,457,451</b> | <b>\$20,075,407</b> | <b>\$31,045,463</b> | <b>\$20,783,924</b> | <b>\$21,520,709</b> |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**Total District**

|   | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 51010 Salaries & Wages                    | \$59,420,686           | \$61,166,458           | \$66,301,440           | \$61,906,171             | \$66,861,973           | \$69,433,386              | \$71,564,928              |
| 51020 Overtime                            | 2,992,957              | 2,805,096              | 2,604,235              | 2,752,514                | 2,589,899              | 2,647,743                 | 2,729,029                 |
| 51025 Labor Cost Allocation               | (186,176)              | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51030 Compensatory Pay Accrual            | 28,857                 | (2,925)                | 11,280                 | (21,842)                 | 11,640                 | 11,997                    | 12,366                    |
| 51040 Sick Leave Accrual                  | 857,264                | 825,228                | 911,520                | 810,407                  | 940,200                | 969,064                   | 998,814                   |
| 51050 Vacation Accrual                    | 936,331                | 669,175                | 901,200                | 796,732                  | 929,640                | 958,180                   | 987,596                   |
| 51060 Worker's Compensation Pay           | 62,500                 | 137,815                | 0                      | 116,049                  | 0                      | 0                         | 0                         |
| 51070 Board Member Fees                   | 1,675                  | 2,000                  | 2,700                  | 2,700                    | 2,700                  | 2,700                     | 2,700                     |
| 51080 Floating Holiday Accrual            | 55,347                 | 6,078                  | 0                      | 20,004                   | 0                      | 0                         | 0                         |
| 51090 Civil Service Commision Fees        | 360                    | 60                     | 5,000                  | 5,000                    | 5,000                  | 5,100                     | 5,202                     |
| 51100 Emp Service & Incentive Awards      | 34,885                 | 53,088                 | 31,510                 | 32,530                   | 31,510                 | 32,140                    | 32,783                    |
| 51120 Membership & Licensing Fees         | 290,231                | 307,487                | 218,806                | 229,815                  | 230,745                | 235,487                   | 240,151                   |
| 51130 Education Assistance Program        | 134,489                | 116,215                | 172,000                | 172,000                  | 172,000                | 175,440                   | 178,949                   |
| 51210 FICA Taxes                          | 4,583,094              | 4,718,195              | 5,217,320              | 4,608,153                | 5,277,114              | 5,227,541                 | 5,388,022                 |
| 51220 Group Insurance                     | 9,745,867              | 9,767,953              | 10,398,783             | 9,854,707                | 11,394,385             | 12,398,649                | 13,370,131                |
| 51230 Pension Contribution                | 11,379,340             | 10,083,389             | 12,492,064             | 10,282,941               | 15,050,500             | 15,053,336                | 15,076,747                |
| 51231 Pension Contributions-DC Plan       | 0                      | 1,320,360              | 0                      | 1,453,931                | 0                      | 0                         | 0                         |
| 51234 EAP                                 | 14,618                 | 16,838                 | 15,000                 | 15,000                   | 0                      | 0                         | 0                         |
| 51240 Unemployment Insurance              | 34,720                 | 12,993                 | 25,000                 | 25,000                   | 25,000                 | 25,767                    | 26,559                    |
| 51300 Other Post Employment Benefits      | 1,687,819              | 1,814,266              | 2,430,000              | 1,789,051                | 2,370,000              | 2,514,570                 | 2,667,959                 |
| 51510 Temporary Help                      | 4,050,969              | 4,372,183              | 3,289,425              | 4,289,815                | 3,584,795              | 3,694,848                 | 3,808,280                 |
| <b>Total Personnel Services</b>           | <b>\$96,125,833</b>    | <b>\$98,191,951</b>    | <b>\$105,027,283</b>   | <b>\$99,140,677</b>      | <b>\$109,477,101</b>   | <b>\$113,385,950</b>      | <b>\$117,090,216</b>      |
| 52010 Fuels,Lubricants,Gases              | \$1,262,910            | \$998,791              | \$1,391,815            | \$1,202,684              | \$1,247,924            | \$1,272,883               | \$1,298,340               |
| 52020 Motor Vehicle Parts & Equip         | 423,869                | 422,837                | 450,328                | 453,366                  | 461,035                | 470,256                   | 479,661                   |
| 52030 Machinery & Equipment Parts         | 3,707,203              | 3,544,990              | 3,789,087              | 3,524,079                | 3,564,241              | 3,671,526                 | 3,744,236                 |
| 52040 Machinery & Equipment - Non-Capital | 138,019                | (35,731)               | 220,475                | 56,033                   | 50,675                 | 51,689                    | 52,722                    |
| 52050 Construction & Bldg Supplies        | 2,179,643              | 2,054,169              | 2,444,243              | 2,468,906                | 2,419,403              | 2,467,791                 | 2,517,147                 |
| 52060 Building - Non-Capital              | 0                      | 0                      | 9,500                  | 0                        | 0                      | 0                         | 0                         |
| 52070 Hardware                            | 117,312                | 128,708                | 129,638                | 173,853                  | 121,197                | 123,621                   | 126,093                   |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**Total District**

|  | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 52080 Hose Supplies                              | 221,693                | 267,091                | 266,592                | 266,130                  | 248,250                | 253,215                   | 266,279                   |
| 52090 Electrical Supplies                        | 953,606                | 1,414,734              | 1,067,700              | 1,085,387                | 1,100,700              | 1,122,714                 | 1,145,168                 |
| 52100 Instrument Supplies                        | 1,512,858              | 561,202                | 897,241                | 544,819                  | 707,387                | 721,535                   | 735,965                   |
| 52110 Chemical Supplies                          | 3,878,761              | 3,549,800              | 4,167,406              | 3,963,495                | 3,756,586              | 3,836,042                 | 3,911,763                 |
| 52120 Laboratory Supplies                        | 128,577                | 127,929                | 128,442                | 134,160                  | 132,517                | 135,167                   | 137,871                   |
| 52130 Engineering & Drafting Supply              | 1,394                  | 1,545                  | 3,250                  | 2,000                    | 3,250                  | 3,315                     | 3,381                     |
| 52150 Plumbing Supplies                          | 378,290                | 310,464                | 546,112                | 511,855                  | 516,512                | 526,843                   | 537,380                   |
| 52160 Paint Supplies                             | 50,250                 | 44,097                 | 65,440                 | 54,745                   | 58,608                 | 59,780                    | 60,976                    |
| 52170 Safety Supplies                            | 414,288                | 359,984                | 391,548                | 384,640                  | 348,385                | 355,353                   | 362,460                   |
| 52220 Janitorial Supplies                        | 132,500                | 140,683                | 165,429                | 186,218                  | 171,847                | 175,284                   | 178,790                   |
| 52240 Hand Tools                                 | 355,117                | 357,860                | 299,006                | 340,767                  | 301,685                | 307,719                   | 313,873                   |
| 52280 Uniforms                                   | 245,964                | 317,349                | 335,944                | 336,926                  | 340,597                | 344,210                   | 351,095                   |
| 52300 Safety Footwear                            | 130,567                | 138,026                | 147,200                | 137,058                  | 146,700                | 148,818                   | 151,794                   |
| 52310 Telephone/Communic Equip/Suppl             | 19,770                 | 15,136                 | 25,687                 | 24,075                   | 19,043                 | 19,424                    | 19,812                    |
| 52320 Office Supplies                            | 137,742                | 111,623                | 147,530                | 130,204                  | 146,151                | 149,080                   | 151,743                   |
| 52330 Computer Supplies                          | 480,619                | 448,502                | 795,157                | 732,545                  | 233,931                | 613,618                   | 242,966                   |
| 52340 Computer Equipment - Non-Capital           | 397,282                | 273,849                | 252,515                | 150,628                  | 96,604                 | 103,126                   | 105,189                   |
| 52360 Grounds Supplies                           | 20,933                 | 13,136                 | 26,324                 | 24,504                   | 20,586                 | 20,998                    | 21,418                    |
| 52370 Photo & Video Supplies                     | 15,077                 | 12,428                 | 10,723                 | 11,570                   | 10,863                 | 11,080                    | 11,302                    |
| 52380 Publications/Training Supplies             | 151,970                | 105,486                | 158,576                | 136,842                  | 140,814                | 143,630                   | 146,503                   |
| 52390 Administrative Supplies                    | 48,389                 | 67,588                 | 86,353                 | 80,374                   | 74,559                 | 76,052                    | 77,467                    |
| 52400 Furniture & Office Equipment - Non-Capital | 55,053                 | 50,019                 | 31,900                 | 43,063                   | 29,000                 | 29,580                    | 30,172                    |
| 52990 Inventory (I/D)                            | 140,509                | (56,322)               | 0                      | (349,982)                | 0                      | 0                         | 0                         |
| 52991 Inventory Obsolescence                     | (108,815)              | (198,055)              | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52999 Inventory Expense Control Account          | 5,417                  | 480                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| <b>Total Supplies</b>                            | <b>\$17,596,765</b>    | <b>\$15,548,396</b>    | <b>\$18,451,161</b>    | <b>\$16,810,944</b>      | <b>\$16,469,050</b>    | <b>\$17,214,348</b>       | <b>\$17,181,566</b>       |
| 53060 Electric Usage                             | \$12,978,028           | \$12,769,709           | \$13,318,496           | \$13,227,388             | \$13,740,376           | \$13,903,820              | \$14,111,627              |
| 53070 Natural Gas Usage                          | 2,029,134              | 1,645,464              | 2,160,855              | 1,991,032                | 1,969,021              | 1,998,557                 | 2,028,535                 |
| 53080 Water Usage                                | 588,387                | 825,718                | 614,755                | 663,344                  | 701,964                | 712,493                   | 723,181                   |

# Metropolitan St. Louis Sewer District

## FY18 General Fund Budget and Two Year Projection

### Total District

|   | Actual<br>FY15      | Actual<br>FY16      | Budget<br>FY17      | Forecast<br>FY17    | Budget<br>FY18      | Projected<br>FY19   | Projected<br>FY20   |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 53270 Telephone Usage                   | 904,504             | 1,136,080           | 1,115,256           | 1,135,859           | 1,100,338           | 1,116,113           | 1,132,854           |
| <b>Total Usage</b>                      | <b>\$16,500,052</b> | <b>\$16,376,971</b> | <b>\$17,209,362</b> | <b>\$17,017,624</b> | <b>\$17,511,700</b> | <b>\$17,730,982</b> | <b>\$17,996,197</b> |
|   |                     |                     |                     |                     |                     |                     |                     |
| 54010 Postage                           | \$1,549,304         | \$1,857,197         | \$2,094,305         | \$2,000,470         | \$2,075,306         | \$2,116,812         | \$2,159,148         |
| 54050 Office System Services            | 2,802,610           | 3,154,430           | 3,343,090           | 3,482,279           | 3,300,411           | 3,719,922           | 3,834,068           |
| 54060 Printing Services                 | 408,779             | 732,981             | 665,475             | 612,539             | 622,124             | 634,566             | 647,258             |
| 54080 Advertising Services              | 501,367             | 320,326             | 395,602             | 354,003             | 583,007             | 599,505             | 354,883             |
| 54100 Travel Expenses                   | 354,496             | 430,017             | 498,084             | 456,683             | 367,926             | 375,073             | 382,512             |
| 54120 Photo Services                    | 1,000               | 8,239               | 5,300               | 6,300               | 7,700               | 7,854               | 8,011               |
| 54130 Bond & Liability Insurance        | (5,633)             | 0                   | 0                   | 0                   | 0                   | 0                   | 0                   |
| 54140 Training Programs/Seminar Fees    | 269,250             | 344,103             | 450,927             | 412,914             | 427,053             | 441,731             | 450,566             |
| 54141 Required Training Programs        | 112,961             | 176,074             | 169,000             | 169,000             | 169,000             | 172,380             | 175,828             |
| 54160 Data Imaging Services             | 42,873              | 24,525              | 64,325              | 43,900              | 61,600              | 62,832              | 64,089              |
| 54180 Courier And Freight               | 139,942             | 143,824             | 148,973             | 150,936             | 140,520             | 143,339             | 145,729             |
| 54190 Property & Other Space Rental     | 166,760             | 177,851             | 185,870             | 176,923             | 180,496             | 184,106             | 187,788             |
| 54350 Lockbox Services                  | 1,073,327           | 1,243,113           | 1,248,654           | 1,255,354           | 1,370,000           | 1,397,400           | 1,425,348           |
| 54360 Banking Services Total            | 10,057              | 69,781              | 85,000              | 30,000              | 50,000              | 51,000              | 52,020              |
| 54370 Board Of Election Commission      | 0                   | 358,466             | 0                   | 0                   | 0                   | 369,220             | 380,297             |
| 54390 Hospital & Medical Services       | 141,066             | 129,609             | 175,200             | 122,000             | 136,000             | 138,720             | 141,494             |
| 54400 Judgments & Claims Settlements    | 6,594               | 118,337             | 150,000             | 50,000              | 50,000              | 51,000              | 52,020              |
| 54420 Court Costs & Lien Fees           | 404,743             | (240,793)           | 255,800             | 255,800             | 254,800             | 259,896             | 265,094             |
| 54440 Easement Acquisitions/Fees        | 31,323              | 41,417              | 15,000              | 18,000              | 15,000              | 15,300              | 15,606              |
| 54450 Collection Services               | 5,134,639           | 4,715,526           | 5,488,035           | 4,600,000           | 4,911,045           | 5,196,900           | 5,300,838           |
| 54455 Commission Fee - St. Louis County | 0                   | 0                   | 64,844              | 64,844              | 0                   | 0                   | 0                   |
| 54460 Commission Fee - St. Louis City   | 0                   | 0                   | 12,050              | 12,050              | 0                   | 0                   | 0                   |
| 54470 Water Agency Data Services        | 495,840             | 472,673             | 510,700             | 510,700             | 510,700             | 520,914             | 531,332             |
| 54520 Professional Service              | 13,467,231          | 9,323,472           | 9,486,938           | 10,693,814          | 10,184,238          | 11,568,263          | 10,721,201          |
| 54530 Building Repairs & Services       | 2,651,757           | 2,411,347           | 1,862,330           | 2,361,981           | 1,502,450           | 2,157,499           | 1,663,149           |
| 54540 Janitorial Services               | 1,035,000           | 996,955             | 1,059,437           | 1,039,946           | 1,066,659           | 1,087,992           | 1,109,752           |
| 54550 Grounds Services                  | 588,314             | 618,146             | 793,373             | 786,921             | 851,982             | 794,022             | 811,402             |

# Metropolitan St. Louis Sewer District

## FY18 General Fund Budget and Two Year Projection

### Total District

|                                      | Actual<br>FY15      | Actual<br>FY16      | Budget<br>FY17      | Forecast<br>FY17    | Budget<br>FY18      | Projected<br>FY19   | Projected<br>FY20   |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 54560 Motor Vehicle Services         | 371,814             | 324,879             | 343,231             | 337,955             | 392,012             | 399,852             | 407,849             |
| 54570 Machinery & Equipment Services | 2,602,205           | 3,154,197           | 3,092,167           | 3,188,505           | 2,906,036           | 2,964,157           | 3,023,440           |
| 54580 Equipment Rental               | 245,312             | 488,604             | 423,486             | 427,455             | 406,364             | 414,491             | 422,781             |
| 54590 Sewer Rep & Structure Cleaning | 1,480,852           | 1,470,452           | 1,451,629           | 1,379,131           | 1,253,833           | 1,278,910           | 1,304,488           |
| 54600 Electrical Repair Services     | 492,002             | 574,895             | 708,775             | 724,333             | 782,833             | 798,490             | 814,459             |
| 54610 Instrument Repair Services     | 315,410             | 449,138             | 374,515             | 354,614             | 363,401             | 370,669             | 378,082             |
| 54620 Plumbing Services              | 280,383             | 928,754             | 667,996             | 846,183             | 1,010,105           | 972,167             | 991,610             |
| 54630 HVAC Services                  | 292,689             | 358,778             | 251,867             | 277,510             | 231,504             | 236,134             | 240,857             |
| 54640 Damage Repairs & Services      | 27,901              | 16,586              | 28,400              | 21,400              | 18,000              | 18,360              | 18,727              |
| 54650 Waste Hauling                  | 1,375,579           | 1,302,781           | 1,566,756           | 1,307,044           | 1,329,641           | 1,346,025           | 1,372,946           |
| 54660 Ash Hauling                    | 444,749             | 202,047             | 792,000             | 792,000             | 770,000             | 324,450             | 816,893             |
| 54670 Other Governmental Fees        | 866,674             | 897,755             | 1,176,140           | 1,148,086           | 1,202,091           | 1,226,133           | 1,250,655           |
| 54680 Laboratory Testing Services    | 343,939             | 589,762             | 351,850             | 394,716             | 350,550             | 357,561             | 364,712             |
| 54690 Safety Services                | 47,286              | 49,626              | 120,483             | 113,230             | 112,101             | 114,343             | 116,630             |
| 54700 Asbestos Removal Services      | 69,064              | 53,375              | 52,500              | 52,500              | 32,500              | 33,150              | 33,813              |
| 54710 Community Outreach Programs    | 262,066             | 366,303             | 616,000             | 617,000             | 796,500             | 800,430             | 1,385,293           |
| 54720 Tree Removal/Weed Spraying     | 215,291             | 272,386             | 260,000             | 360,000             | 498,000             | 464,100             | 473,382             |
| 54810 I(D) Landfill Closure Cost     | 26,536              | 38,259              | 0                   | 0                   | 0                   | 0                   | 0                   |
| <b>Total Contractual Services</b>    | <b>\$41,143,349</b> | <b>\$39,166,192</b> | <b>\$41,506,107</b> | <b>\$42,009,019</b> | <b>\$41,293,487</b> | <b>\$44,185,668</b> | <b>\$44,296,051</b> |
| 55020 Building Purchases             | \$0                 | \$0                 | \$0                 | \$0                 | \$743,600           | \$0                 | \$0                 |
| 55030 Structural Improvements        | 62,653              | 29,060              | 150,000             | 111,000             | 20,001              | 20,400              | 465,808             |
| 55040 Processing Equipment           | 598,412             | 568,414             | 240,000             | 453,797             | 270,500             | 275,910             | 281,428             |
| 55050 Auxiliary Equipment            | 13,970              | 34,475              | 0                   | 32,435              | 49,000              | 49,980              | 50,980              |
| 55060 Motor Vehicles                 | 2,766,895           | 2,494,874           | 3,737,000           | 3,494,792           | 3,250,000           | 3,315,000           | 3,381,300           |
| 55070 Machinery & Implements         | 337,649             | 1,127,323           | 225,000             | 430,194             | 544,000             | 554,880             | 565,978             |
| 55080 Instruments & Apparatus        | 322,790             | 209,219             | 329,500             | 351,338             | 174,700             | 178,194             | 181,758             |
| 55090 Furniture & Office Equipment   | 0                   | 0                   | 33,900              | 28,950              | 19,000              | 19,380              | 19,768              |
| 55110 Computer Equipment             | 113,469             | 394,694             | 413,300             | 429,319             | 95,500              | 1,085,886           | 99,358              |
| <b>Total Capital Outlay</b>          | <b>\$4,215,838</b>  | <b>\$4,858,059</b>  | <b>\$5,128,700</b>  | <b>\$5,331,825</b>  | <b>\$5,166,301</b>  | <b>\$5,499,630</b>  | <b>\$5,046,377</b>  |

**Metropolitan St. Louis Sewer District  
FY18 General Fund Budget and Two Year Projection  
Total District**

|                                      | Actual<br>FY15       | Actual<br>FY16       | Budget<br>FY17       | Forecast<br>FY17     | Budget<br>FY18       | Projected<br>FY19    | Projected<br>FY20    |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total General Fund Operating Expense | <u>\$175,581,837</u> | <u>\$174,141,569</u> | <u>\$187,322,613</u> | <u>\$180,310,089</u> | <u>\$189,917,639</u> | <u>\$198,016,578</u> | <u>\$201,610,407</u> |
|                                      |                      |                      |                      |                      |                      |                      |                      |

## Metropolitan St. Louis Sewer District

### FY18 General Fund Operating Expense Budget and Variances

|   | Budget<br>FY17       | Forecast<br>FY17    | \$ Change from<br>FY17 Budget | % Change<br>from<br>FY17 Budget | Budget<br>FY18       | \$ Change from<br>FY18 Budget | % Change<br>from<br>FY18 Budget |
|---|----------------------|---------------------|-------------------------------|---------------------------------|----------------------|-------------------------------|---------------------------------|
| 51010 Salaries & Wages                    | \$66,301,440         | \$61,906,171        | \$(4,395,269)                 | -7%                             | \$66,861,973         | \$560,533                     | 1%                              |
| 51020 Overtime                            | 2,604,235            | 2,752,514           | 148,278                       | 6%                              | 2,589,899            | (14,337)                      | -1%                             |
| 51030 Compensatory Pay Accrual            | 11,280               | (21,842)            | (33,122)                      | -294%                           | 11,640               | 360                           | 3%                              |
| 51040 Sick Leave Accrual                  | 911,520              | 810,407             | (101,113)                     | -11%                            | 940,200              | 28,680                        | 3%                              |
| 51050 Vacation Accrual                    | 901,200              | 796,732             | (104,468)                     | -12%                            | 929,640              | 28,440                        | 3%                              |
| 51060 Worker's Compensation Pay           | 0                    | 116,049             | 116,049                       | 0%                              | 0                    | 0                             | 0%                              |
| 51070 Board Member Fees                   | 2,700                | 2,700               | 0                             | 0%                              | 2,700                | 0                             | 0%                              |
| 51080 Floating Holiday Accrual            | 0                    | 20,004              | 20,004                        | 0%                              | 0                    | 0                             | 0%                              |
| 51090 Civil Service Commision Fees        | 5,000                | 5,000               | 0                             | 0%                              | 5,000                | 0                             | 0%                              |
| 51100 Emp Service & Incentive Awards      | 31,510               | 32,530              | 1,020                         | 3%                              | 31,510               | 0                             | 0%                              |
| 51120 Membership & Licensing Fees         | 218,806              | 229,815             | 11,009                        | 5%                              | 230,745              | 11,940                        | 5%                              |
| 51130 Education Assistance Program        | 172,000              | 172,000             | 0                             | 0%                              | 172,000              | 0                             | 0%                              |
| 51210 FICA Taxes                          | 5,217,320            | 4,608,153           | (609,167)                     | -12%                            | 5,277,114            | 59,794                        | 1%                              |
| 51220 Group Insurance                     | 10,398,783           | 9,854,707           | (544,076)                     | -5%                             | 11,394,385           | 995,602                       | 10%                             |
| 51230 Pension Contribution                | 12,492,064           | 10,282,941          | (2,209,123)                   | -18%                            | 15,050,500           | 2,558,436                     | 20%                             |
| 51231 Pension Contributions-DC Plan       | 0                    | 1,453,931           | 1,453,931                     | 0%                              | 0                    | 0                             | 0%                              |
| 51234 EAP                                 | 15,000               | 15,000              | 0                             | 0%                              | 0                    | (15,000)                      | -100%                           |
| 51240 Unemployment Insurance              | 25,000               | 25,000              | 0                             | 0%                              | 25,000               | 0                             | 0%                              |
| 51300 Other Post Employment Benefits      | 2,430,000            | 1,789,051           | (640,949)                     | -26%                            | 2,370,000            | (60,000)                      | -2%                             |
| 51510 Temporary Help                      | 3,289,425            | 4,289,815           | 1,000,390                     | 30%                             | 3,584,795            | 295,370                       | 9%                              |
| <b>Total Personnel Services</b>           | <b>\$105,027,283</b> | <b>\$99,140,677</b> | <b>\$(5,886,606)</b>          | <b>-6%</b>                      | <b>\$109,477,101</b> | <b>\$4,449,818</b>            | <b>4%</b>                       |
| 52010 Fuels,Lubricants,Gases              | \$1,391,815          | \$1,202,684         | \$(189,131)                   | -14%                            | \$1,247,924          | \$(143,891)                   | -10%                            |
| 52020 Motor Vehicle Parts & Equip         | 450,328              | 453,366             | 3,038                         | 1%                              | 461,035              | 10,707                        | 2%                              |
| 52030 Machinery & Equipment Parts         | 3,789,087            | 3,524,079           | (265,007)                     | -7%                             | 3,564,241            | (224,846)                     | -6%                             |
| 52040 Machinery & Equipment - Non-Capital | 220,475              | 56,033              | (164,442)                     | -75%                            | 50,675               | (169,800)                     | -77%                            |
| 52050 Construction & Bldg Supplies        | 2,444,243            | 2,468,906           | 24,663                        | 1%                              | 2,419,403            | (24,840)                      | -1%                             |
| 52060 Building - Non-Capital              | 9,500                | 0                   | (9,500)                       | -100%                           | 0                    | (9,500)                       | -100%                           |
| 52070 Hardware                            | 129,638              | 173,853             | 44,214                        | 34%                             | 121,197              | (8,441)                       | -7%                             |
| 52080 Hose Supplies                       | 266,592              | 266,130             | (462)                         | 0%                              | 248,250              | (18,342)                      | -7%                             |

## Metropolitan St. Louis Sewer District

### FY18 General Fund Operating Expense Budget and Variances

|  | Budget<br>FY17      | Forecast<br>FY17    | \$ Change from<br>FY17 Budget | % Change<br>from<br>FY17 Budget | Budget<br>FY18      | \$ Change from<br>FY18 Budget | % Change<br>from<br>FY18 Budget |
|--|---------------------|---------------------|-------------------------------|---------------------------------|---------------------|-------------------------------|---------------------------------|
| 52090 Electrical Supplies                        | 1,067,700           | 1,085,387           | 17,687                        | 2%                              | 1,100,700           | 33,000                        | 3%                              |
| 52100 Instrument Supplies                        | 897,241             | 544,819             | (352,423)                     | -39%                            | 707,387             | (189,854)                     | -21%                            |
| 52110 Chemical Supplies                          | 4,167,406           | 3,963,495           | (203,911)                     | -5%                             | 3,756,586           | (410,820)                     | -10%                            |
| 52120 Laboratory Supplies                        | 128,442             | 134,160             | 5,718                         | 4%                              | 132,517             | 4,075                         | 3%                              |
| 52130 Engineering & Drafting Supply              | 3,250               | 2,000               | (1,250)                       | -38%                            | 3,250               | 0                             | 0%                              |
| 52150 Plumbing Supplies                          | 546,112             | 511,855             | (34,257)                      | -6%                             | 516,512             | (29,600)                      | -5%                             |
| 52160 Paint Supplies                             | 65,440              | 54,745              | (10,695)                      | -16%                            | 58,608              | (6,832)                       | -10%                            |
| 52170 Safety Supplies                            | 391,548             | 384,640             | (6,908)                       | -2%                             | 348,385             | (43,163)                      | -11%                            |
| 52220 Janitorial Supplies                        | 165,429             | 186,218             | 20,789                        | 13%                             | 171,847             | 6,418                         | 4%                              |
| 52240 Hand Tools                                 | 299,006             | 340,767             | 41,761                        | 14%                             | 301,685             | 2,679                         | 1%                              |
| 52280 Uniforms                                   | 335,944             | 336,926             | 982                           | 0%                              | 340,597             | 4,653                         | 1%                              |
| 52300 Safety Footwear                            | 147,200             | 137,058             | (10,142)                      | -7%                             | 146,700             | (500)                         | 0%                              |
| 52310 Telephone/Communic Equip/Suppl             | 25,687              | 24,075              | (1,612)                       | -6%                             | 19,043              | (6,644)                       | -26%                            |
| 52320 Office Supplies                            | 147,530             | 130,204             | (17,326)                      | -12%                            | 146,151             | (1,379)                       | -1%                             |
| 52330 Computer Supplies                          | 795,157             | 732,545             | (62,611)                      | -8%                             | 233,931             | (561,226)                     | -71%                            |
| 52340 Computer Equipment - Non-Capital           | 252,515             | 150,628             | (101,887)                     | -40%                            | 96,604              | (155,911)                     | -62%                            |
| 52360 Grounds Supplies                           | 26,324              | 24,504              | (1,820)                       | -7%                             | 20,586              | (5,738)                       | -22%                            |
| 52370 Photo & Video Supplies                     | 10,723              | 11,570              | 847                           | 8%                              | 10,863              | 140                           | 1%                              |
| 52380 Publications/Training Supplies             | 158,576             | 136,842             | (21,734)                      | -14%                            | 140,814             | (17,762)                      | -11%                            |
| 52390 Administrative Supplies                    | 86,353              | 80,374              | (5,979)                       | -7%                             | 74,559              | (11,794)                      | -14%                            |
| 52400 Furniture & Office Equipment - Non-Capital | 31,900              | 43,063              | 11,163                        | 35%                             | 29,000              | (2,900)                       | -9%                             |
| 52990 Inventory (I/D)                            | 0                   | (349,982)           | (349,982)                     | 0%                              | 0                   | 0                             | 0%                              |
| <b>Total Supplies</b>                            | <b>\$18,451,161</b> | <b>\$16,810,944</b> | <b>\$(1,640,217)</b>          | <b>-9%</b>                      | <b>\$16,469,050</b> | <b>\$(1,982,111)</b>          | <b>-11%</b>                     |
| 53060 Electric Usage                             | \$13,318,496        | \$13,227,388        | \$(91,108)                    | -1%                             | \$13,740,376        | \$421,881                     | 3%                              |
| 53070 Natural Gas Usage                          | 2,160,855           | 1,991,032           | (169,823)                     | -8%                             | 1,969,021           | (191,834)                     | -9%                             |
| 53080 Water Usage                                | 614,755             | 663,344             | 48,589                        | 8%                              | 701,964             | 87,209                        | 14%                             |
| 53270 Telephone Usage                            | 1,115,256           | 1,135,859           | 20,603                        | 2%                              | 1,100,338           | (14,918)                      | -1%                             |
| <b>Total Usage</b>                               | <b>\$17,209,362</b> | <b>\$17,017,624</b> | <b>\$(191,739)</b>            | <b>-1%</b>                      | <b>\$17,511,700</b> | <b>\$302,338</b>              | <b>2%</b>                       |
| 54010 Postage                                    | \$2,094,305         | \$2,000,470         | \$(93,835)                    | -4%                             | \$2,075,306         | \$(18,999)                    | -1%                             |
| 54050 Office System Services                     | 3,343,090           | 3,482,279           | 139,189                       | 4%                              | 3,300,411           | (42,679)                      | -1%                             |

## Metropolitan St. Louis Sewer District

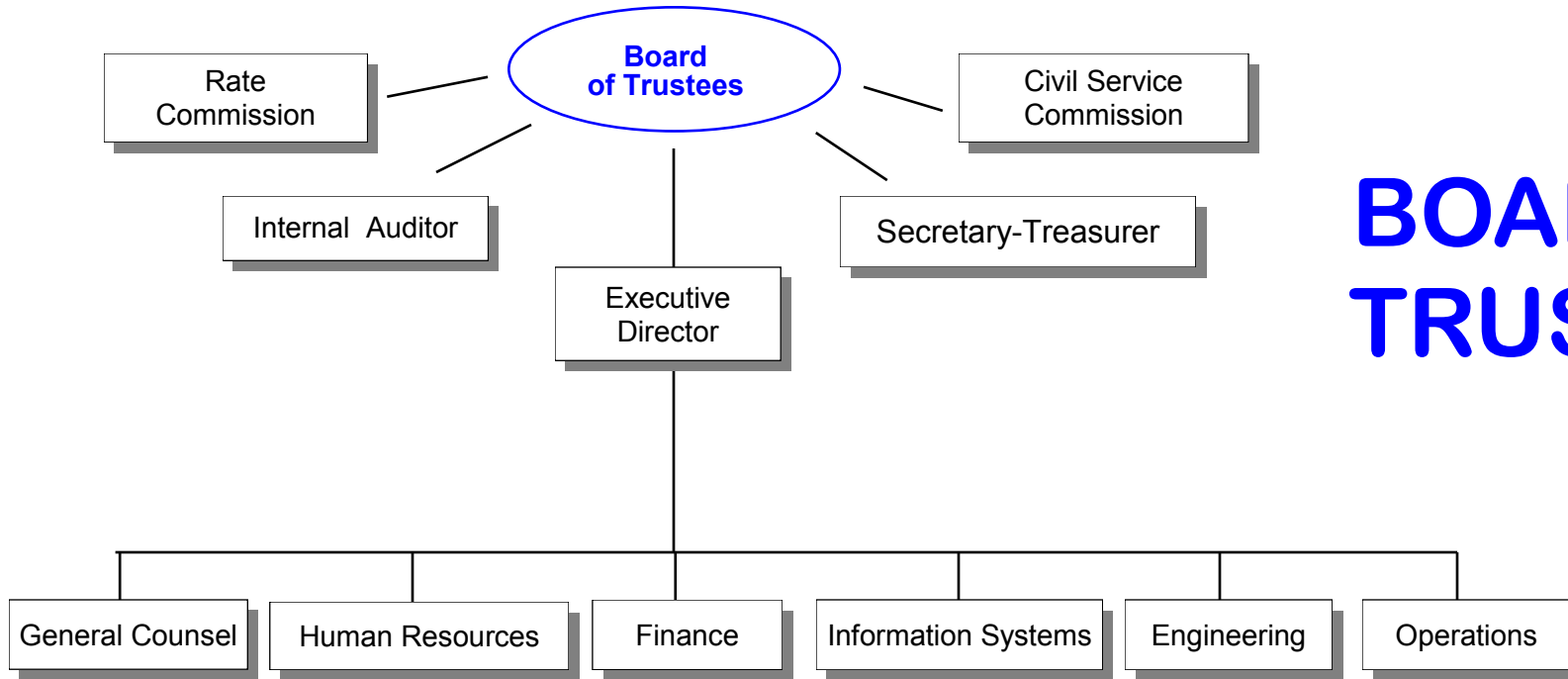
### FY18 General Fund Operating Expense Budget and Variances

|   | Budget<br>FY17 | Forecast<br>FY17 | \$ Change from<br>FY17 Budget | % Change<br>from<br>FY17 Budget | Budget<br>FY18 | \$ Change from<br>FY18 Budget | % Change<br>from<br>FY18 Budget |
|---|----------------|------------------|-------------------------------|---------------------------------|----------------|-------------------------------|---------------------------------|
| 54060 Printing Services                 | 665,475        | 612,539          | (52,936)                      | -8%                             | 622,124        | (43,351)                      | -7%                             |
| 54080 Advertising Services              | 395,602        | 354,003          | (41,599)                      | -11%                            | 583,007        | 187,404                       | 47%                             |
| 54100 Travel Expenses                   | 498,084        | 456,683          | (41,401)                      | -8%                             | 367,926        | (130,158)                     | -26%                            |
| 54120 Photo Services                    | 5,300          | 6,300            | 1,000                         | 19%                             | 7,700          | 2,400                         | 45%                             |
| 54140 Training Programs/Seminar Fees    | 450,927        | 412,914          | (38,013)                      | -8%                             | 427,053        | (23,874)                      | -5%                             |
| 54141 Required Training Programs        | 169,000        | 169,000          | 0                             | 0%                              | 169,000        | 0                             | 0%                              |
| 54160 Data Imaging Services             | 64,325         | 43,900           | (20,425)                      | -32%                            | 61,600         | (2,725)                       | -4%                             |
| 54180 Courier And Freight               | 148,973        | 150,936          | 1,963                         | 1%                              | 140,520        | (8,453)                       | -6%                             |
| 54190 Property & Other Space Rental     | 185,870        | 176,923          | (8,947)                       | -5%                             | 180,496        | (5,374)                       | -3%                             |
| 54350 Lockbox Services                  | 1,248,654      | 1,255,354        | 6,700                         | 1%                              | 1,370,000      | 121,346                       | 10%                             |
| 54360 Banking Services Total            | 85,000         | 30,000           | (55,000)                      | -65%                            | 50,000         | (35,000)                      | -41%                            |
| 54390 Hospital & Medical Services       | 175,200        | 122,000          | (53,200)                      | -30%                            | 136,000        | (39,200)                      | -22%                            |
| 54400 Judgments & Claims Settlements    | 150,000        | 50,000           | (100,000)                     | -67%                            | 50,000         | (100,000)                     | -67%                            |
| 54420 Court Costs & Lien Fees           | 255,800        | 255,800          | 0                             | 0%                              | 254,800        | (1,000)                       | 0%                              |
| 54440 Easement Acquisitions/Fees        | 15,000         | 18,000           | 3,000                         | 20%                             | 15,000         | 0                             | 0%                              |
| 54450 Collection Services               | 5,488,035      | 4,600,000        | (888,035)                     | -16%                            | 4,911,045      | (576,990)                     | -11%                            |
| 54455 Commission Fee - St. Louis County | 64,844         | 64,844           | 0                             | 0%                              | 0              | (64,844)                      | -100%                           |
| 54460 Commission Fee - St. Louis City   | 12,050         | 12,050           | 0                             | 0%                              | 0              | (12,050)                      | -100%                           |
| 54470 Water Agency Data Services        | 510,700        | 510,700          | 0                             | 0%                              | 510,700        | 0                             | 0%                              |
| 54520 Professional Service              | 9,486,938      | 10,693,814       | 1,206,876                     | 13%                             | 10,184,238     | 697,300                       | 7%                              |
| 54530 Building Repairs & Services       | 1,862,330      | 2,361,981        | 499,652                       | 27%                             | 1,502,450      | (359,880)                     | -19%                            |
| 54540 Janitorial Services               | 1,059,437      | 1,039,946        | (19,491)                      | -2%                             | 1,066,659      | 7,222                         | 1%                              |
| 54550 Grounds Services                  | 793,373        | 786,921          | (6,452)                       | -1%                             | 851,982        | 58,609                        | 7%                              |
| 54560 Motor Vehicle Services            | 343,231        | 337,955          | (5,275)                       | -2%                             | 392,012        | 48,781                        | 14%                             |
| 54570 Machinery & Equipment Services    | 3,092,167      | 3,188,505        | 96,339                        | 3%                              | 2,906,036      | (186,131)                     | -6%                             |
| 54580 Equipment Rental                  | 423,486        | 427,455          | 3,969                         | 1%                              | 406,364        | (17,122)                      | -4%                             |
| 54590 Sewer Rep & Structure Cleaning    | 1,451,629      | 1,379,131        | (72,498)                      | -5%                             | 1,253,833      | (197,796)                     | -14%                            |
| 54600 Electrical Repair Services        | 708,775        | 724,333          | 15,558                        | 2%                              | 782,833        | 74,058                        | 10%                             |
| 54610 Instrument Repair Services        | 374,515        | 354,614          | (19,901)                      | -5%                             | 363,401        | (11,114)                      | -3%                             |
| 54620 Plumbing Services                 | 667,996        | 846,183          | 178,187                       | 27%                             | 1,010,105      | 342,109                       | 51%                             |
| 54630 HVAC Services                     | 251,867        | 277,510          | 25,643                        | 10%                             | 231,504        | (20,363)                      | -8%                             |
| 54640 Damage Repairs & Services         | 28,400         | 21,400           | (7,000)                       | -25%                            | 18,000         | (10,400)                      | -37%                            |

## Metropolitan St. Louis Sewer District

### FY18 General Fund Operating Expense Budget and Variances

|   | Budget<br>FY17              | Forecast<br>FY17            | \$ Change from<br>FY17 Budget | % Change<br>from<br>FY17 Budget | Budget<br>FY18              | \$ Change from<br>FY18 Budget | % Change<br>from<br>FY18 Budget |
|---|-----------------------------|-----------------------------|-------------------------------|---------------------------------|-----------------------------|-------------------------------|---------------------------------|
| 54650 Waste Hauling                         | 1,566,756                   | 1,307,044                   | (259,712)                     | -17%                            | 1,329,641                   | (237,115)                     | -15%                            |
| 54660 Ash Hauling                           | 792,000                     | 792,000                     | 0                             | 0%                              | 770,000                     | (22,000)                      | -3%                             |
| 54670 Other Governmental Fees               | 1,176,140                   | 1,148,086                   | (28,054)                      | -2%                             | 1,202,091                   | 25,951                        | 2%                              |
| 54680 Laboratory Testing Services           | 351,850                     | 394,716                     | 42,866                        | 12%                             | 350,550                     | (1,300)                       | 0%                              |
| 54690 Safety Services                       | 120,483                     | 113,230                     | (7,253)                       | -6%                             | 112,101                     | (8,382)                       | -7%                             |
| 54700 Asbestos Removal Services             | 52,500                      | 52,500                      | 0                             | 0%                              | 32,500                      | (20,000)                      | -38%                            |
| 54710 Community Outreach Programs           | 616,000                     | 617,000                     | 1,000                         | 0%                              | 796,500                     | 180,500                       | 29%                             |
| 54720 Tree Removal/Weed Spraying            | 260,000                     | 360,000                     | 100,000                       | 38%                             | 498,000                     | 238,000                       | 92%                             |
| <b>Total Contractual Services</b>           | <b>\$41,506,107</b>         | <b>\$42,009,019</b>         | <b>\$502,913</b>              | <b>1%</b>                       | <b>\$41,293,487</b>         | <b>\$(212,620)</b>            | <b>-1%</b>                      |
| 55020 Building Purchases                    | \$0                         | \$0                         | \$0                           | 0%                              | \$743,600                   | \$743,600                     | 0%                              |
| 55030 Structural Improvements               | 150,000                     | 111,000                     | (39,000)                      | -26%                            | 20,001                      | (129,999)                     | -87%                            |
| 55040 Processing Equipment                  | 240,000                     | 453,797                     | 213,797                       | 89%                             | 270,500                     | 30,500                        | 13%                             |
| 55050 Auxiliary Equipment                   | 0                           | 32,435                      | 32,435                        | 0%                              | 49,000                      | 49,000                        | 0%                              |
| 55060 Motor Vehicles                        | 3,737,000                   | 3,494,792                   | (242,208)                     | -6%                             | 3,250,000                   | (487,000)                     | -13%                            |
| 55070 Machinery & Implements                | 225,000                     | 430,194                     | 205,194                       | 91%                             | 544,000                     | 319,000                       | 142%                            |
| 55080 Instruments & Apparatus               | 329,500                     | 351,338                     | 21,838                        | 7%                              | 174,700                     | (154,800)                     | -47%                            |
| 55090 Furniture & Office Equipment          | 33,900                      | 28,950                      | (4,950)                       | -15%                            | 19,000                      | (14,900)                      | -44%                            |
| 55110 Computer Equipment                    | 413,300                     | 429,319                     | 16,019                        | 4%                              | 95,500                      | (317,800)                     | -77%                            |
| <b>Total Capital Outlay</b>                 | <b>\$5,128,700</b>          | <b>\$5,331,825</b>          | <b>\$203,125</b>              | <b>4%</b>                       | <b>\$5,166,301</b>          | <b>\$37,601</b>               | <b>1%</b>                       |
| <b>Total General Fund Operating Expense</b> | <b><u>\$187,322,613</u></b> | <b><u>\$180,310,089</u></b> | <b><u>\$(7,012,524)</u></b>   | <b><u>-4%</u></b>               | <b><u>\$189,917,639</u></b> | <b><u>\$2,595,027</u></b>     | <b><u>1%</u></b>                |

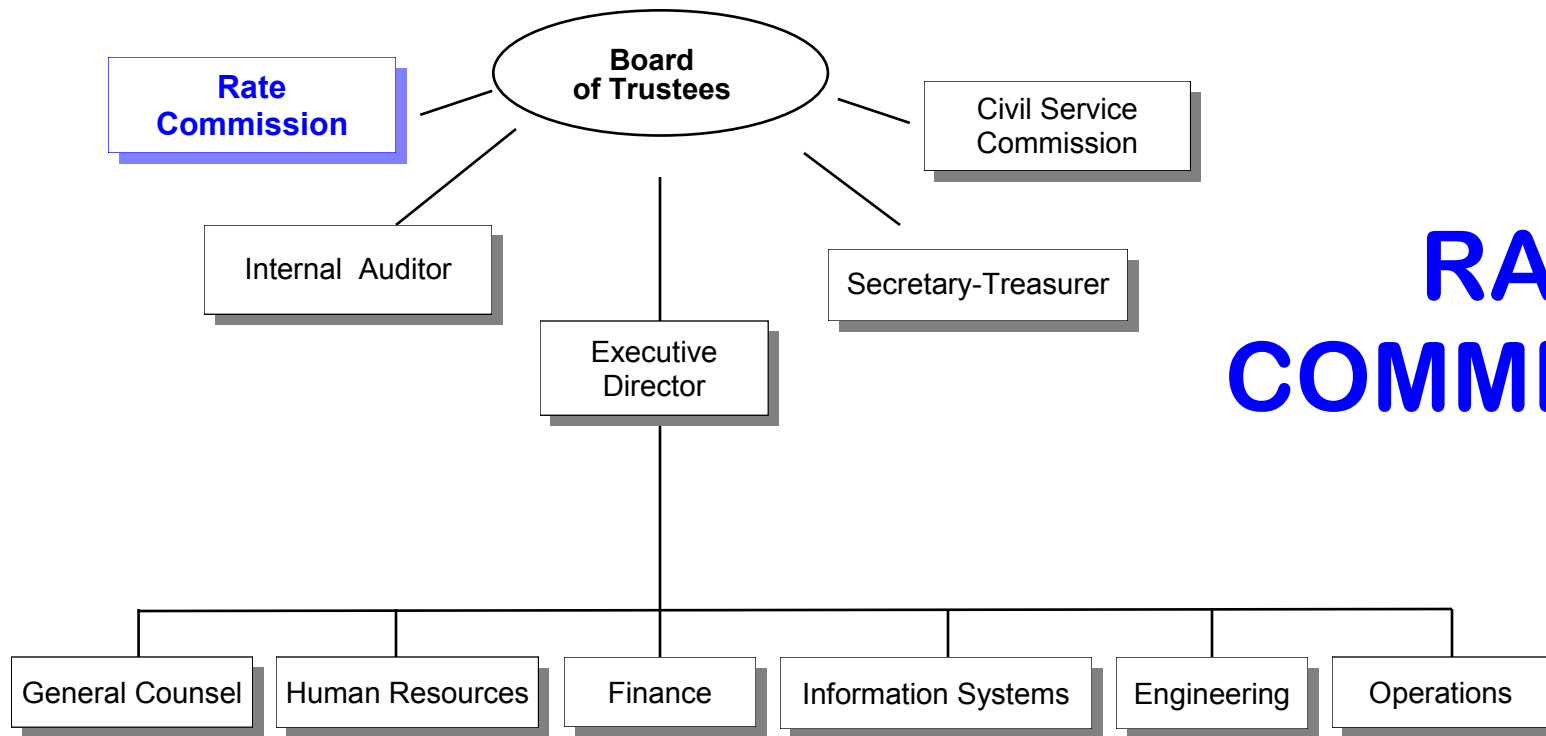


# BOARD OF TRUSTEES



**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T1010 - Board of Trustees**

|   | Actual<br>FY15 | Actual<br>FY16 | Budget<br>FY17 | Forecast<br>FY17 | Budget<br>FY18 | Projected<br>FY19 | Projected<br>FY20 |
|---|----------------|----------------|----------------|------------------|----------------|-------------------|-------------------|
| 51070 Board Member Fees   | \$1,675        | \$2,000        | \$2,700        | \$2,700          | \$2,700        | \$2,700           | \$2,700           |
| 51120 Membership & Licensing Fees   | 0              | 0              | 300            | 300              | 300            | 300               | 300               |
| <b>Total Personnel Services</b>   | <b>\$1,675</b> | <b>\$2,000</b> | <b>\$3,000</b> | <b>\$3,000</b>   | <b>\$3,000</b> | <b>\$3,000</b>    | <b>\$3,000</b>    |
|   |                |                |                |                  |                |                   |                   |
| 54100 Travel Expenses   | \$0            | \$0            | \$3,100        | \$3,100          | \$3,100        | \$3,100           | \$3,100           |
| <b>Total Contractual Services</b>   | <b>\$0</b>     | <b>\$0</b>     | <b>\$3,100</b> | <b>\$3,100</b>   | <b>\$3,100</b> | <b>\$3,100</b>    | <b>\$3,100</b>    |
|   |                |                |                |                  |                |                   |                   |
| <b>Total T1010 - Board of Trustees<br/>General Fund Operating Expense</b> | <b>\$1,675</b> | <b>\$2,000</b> | <b>\$6,100</b> | <b>\$6,100</b>   | <b>\$6,100</b> | <b>\$6,100</b>    | <b>\$6,100</b>    |

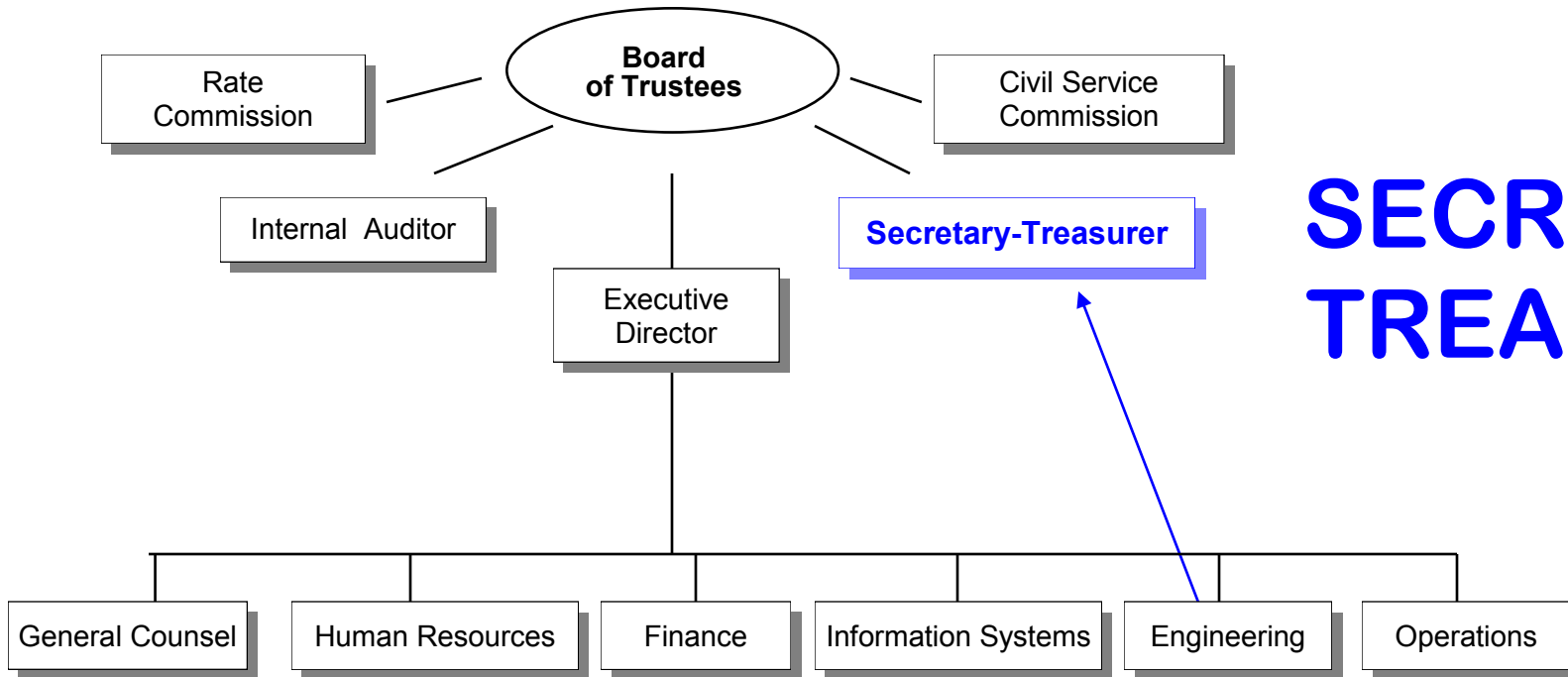


# RATE COMMISSION

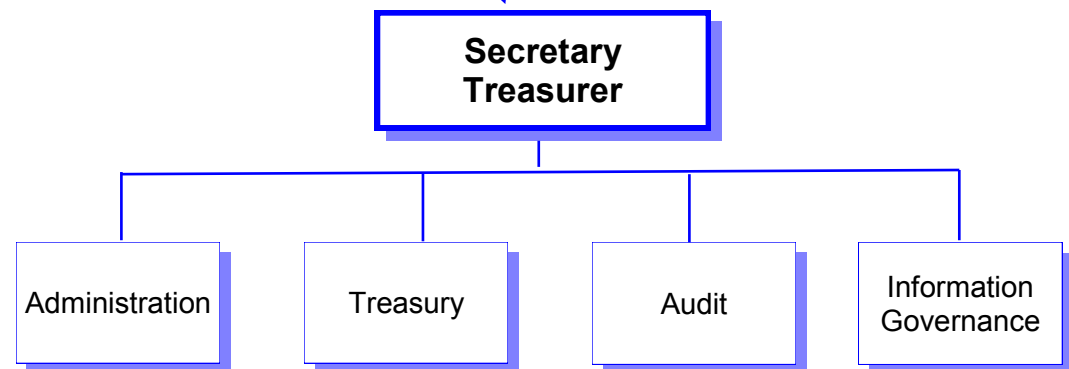


**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T1410 - Rate Commission**

|                                       | Actual<br>FY15   | Actual<br>FY16  | Budget<br>FY17 | Forecast<br>FY17 | Budget<br>FY18   | Projected<br>FY19 | Projected<br>FY20 |
|---------------------------------------|------------------|-----------------|----------------|------------------|------------------|-------------------|-------------------|
| 52320 Office Supplies                 | \$311            | \$98            | \$0            | \$0              | \$300            | \$312             | \$0               |
| 52330 Computer Supplies               | 385              | 0               | 0              | 0                | 400              | 416               | 0                 |
| 52390 Administrative Supplies         | 71               | 244             | 0              | 0                | 100              | 104               | 0                 |
| <b>Total Supplies</b>                 | <b>\$767</b>     | <b>\$342</b>    | <b>\$0</b>     | <b>\$0</b>       | <b>\$800</b>     | <b>\$832</b>      | <b>\$0</b>        |
| 54080 Advertising Services            | \$232,375        | \$7,839         | \$0            | \$0              | \$241,904        | \$251,580         | \$0               |
| 54180 Courier And Freight             | 417              | 77              | 0              | 0                | 450              | 468               | 0                 |
| 54520 Professional Service            | 351,925          | 26,615          | 0              | 0                | 351,150          | 365,196           | 0                 |
| <b>Total Contractual Services</b>     | <b>\$584,717</b> | <b>\$34,531</b> | <b>\$0</b>     | <b>\$0</b>       | <b>\$593,504</b> | <b>\$617,244</b>  | <b>\$0</b>        |
| <b>Total T1410 - Rate Commission</b>  | <b>\$585,484</b> | <b>\$34,873</b> | <b>\$0</b>     | <b>\$0</b>       | <b>\$594,304</b> | <b>\$618,076</b>  | <b>\$0</b>        |
| <b>General Fund Operating Expense</b> |                  |                 |                |                  |                  |                   |                   |



# SECRETARY-TREASURER

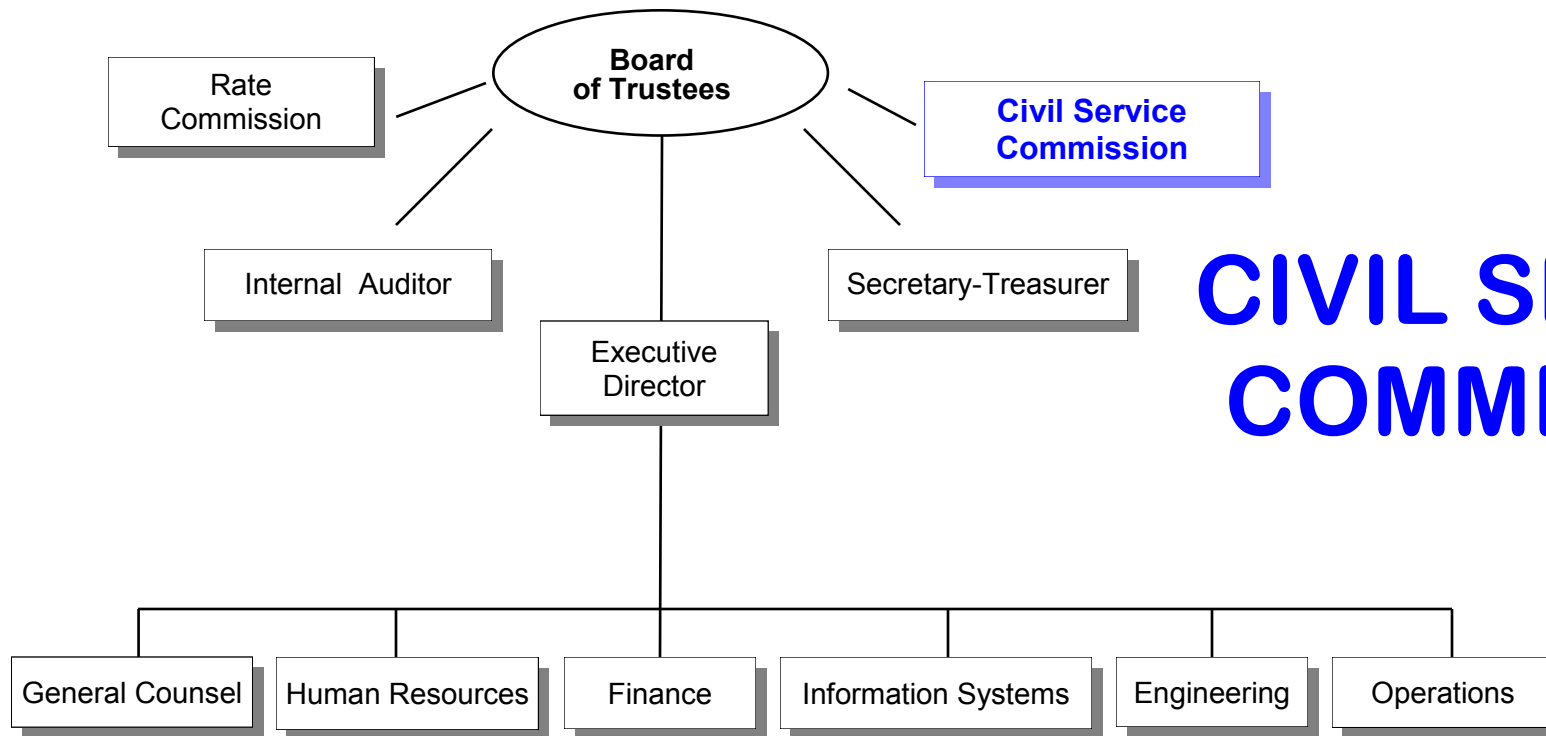


**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T1100 - Secretary Treasurer Department**

|  | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 51010 Salaries & Wages                 | \$473,225              | \$538,886              | \$553,481              | \$526,682                | \$632,004              | \$646,177                 | \$665,952                 |
| 51020 Overtime                         | 0                      | 477                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51120 Membership & Licensing Fees      | 2,205                  | 2,922                  | 3,400                  | 2,900                    | 3,500                  | 3,570                     | 3,641                     |
| 51210 FICA Taxes                       | 33,985                 | 36,927                 | 39,736                 | 33,666                   | 48,465                 | 49,553                    | 51,069                    |
| 51220 Group Insurance                  | 70,414                 | 79,499                 | 82,089                 | 76,770                   | 94,389                 | 101,584                   | 109,422                   |
| 51230 Pension Contribution             | 65,129                 | 43,374                 | 76,468                 | 39,787                   | 82,277                 | 68,488                    | 68,627                    |
| 51231 Pension Contributions-DC Plan    | 0                      | 28,546                 | 0                      | 27,993                   | 0                      | 0                         | 0                         |
| 51234 EAP                              | 100                    | 110                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| <b>Total Personnel Services</b>        | <b>\$645,058</b>       | <b>\$730,741</b>       | <b>\$755,174</b>       | <b>\$707,799</b>         | <b>\$860,635</b>       | <b>\$869,372</b>          | <b>\$898,712</b>          |
| 52050 Construction & Bldg Supplies     | \$113                  | \$0                    | \$0                    | \$0                      | \$0                    | \$0                       | \$0                       |
| 52090 Electrical Supplies              | 36                     | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52220 Janitorial Supplies              | 41                     | 9                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52320 Office Supplies                  | 1,029                  | 1,032                  | 2,700                  | 1,800                    | 1,800                  | 1,836                     | 1,873                     |
| 52330 Computer Supplies                | 184                    | 30                     | 2,000                  | 500                      | 1,000                  | 1,020                     | 1,040                     |
| 52340 Computer Equipment - Non-Capital | 0                      | 1,180                  | 3,200                  | 3,200                    | 3,200                  | 3,264                     | 3,329                     |
| 52380 Publications/Training Supplies   | 4,505                  | 4,198                  | 6,700                  | 6,200                    | 6,400                  | 6,528                     | 6,659                     |
| 52390 Administrative Supplies          | 470                    | 392                    | 1,100                  | 711                      | 900                    | 918                       | 936                       |
| <b>Total Supplies</b>                  | <b>\$6,378</b>         | <b>\$6,840</b>         | <b>\$15,700</b>        | <b>\$12,411</b>          | <b>\$13,300</b>        | <b>\$13,566</b>           | <b>\$13,837</b>           |
| 54010 Postage                          | \$0                    | \$0                    | \$100                  | \$100                    | \$0                    | \$0                       | \$0                       |
| 54050 Office System Services           | 31,710                 | 45,960                 | 35,000                 | 15,000                   | 15,000                 | 15,300                    | 15,606                    |
| 54060 Printing Services                | 0                      | 0                      | 500                    | 500                      | 500                    | 510                       | 520                       |
| 54080 Advertising Services             | 0                      | 12,315                 | 20,000                 | 20,000                   | 20,000                 | 20,400                    | 20,808                    |
| 54100 Travel Expenses                  | 342                    | 5,302                  | 8,597                  | 8,597                    | 8,947                  | 8,874                     | 9,051                     |
| 54140 Training Programs/Seminar Fees   | 7,342                  | 3,347                  | 9,897                  | 9,897                    | 9,753                  | 10,200                    | 10,404                    |
| 54180 Courier And Freight              | 4,054                  | 4,103                  | 4,600                  | 4,600                    | 4,500                  | 4,590                     | 4,682                     |
| 54190 Property & Other Space Rental    | 8,533                  | 6,939                  | 12,000                 | 12,000                   | 12,000                 | 12,240                    | 12,485                    |
| 54360 Banking Services Total           | 10,057                 | 69,781                 | 85,000                 | 30,000                   | 50,000                 | 51,000                    | 52,020                    |
| 54370 Board Of Election Commission     | 0                      | 358,466                | 0                      | 0                        | 0                      | 369,220                   | 380,297                   |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T1100 - Secretary Treasurer Department**

|   | Actual<br>FY15     | Actual<br>FY16     | Budget<br>FY17     | Forecast<br>FY17   | Budget<br>FY18     | Projected<br>FY19  | Projected<br>FY20  |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 54400 Judgments & Claims Settlements                | 94                 | (11)               | 0                  | 0                  | 0                  | 0                  | 0                  |
| 54520 Professional Service                          | 876,530            | 975,589            | 840,000            | 840,000            | 890,000            | 907,800            | 925,956            |
| 54530 Building Repairs & Services                   | 375                | 0                  | 1,500              | 1,500              | 1,500              | 1,530              | 1,561              |
| 54670 Other Governmental Fees                       | 0                  | 0                  | 7,500              | 0                  | 0                  | 0                  | 0                  |
| <b>Total Contractual Services</b>                   | <b>\$939,038</b>   | <b>\$1,481,791</b> | <b>\$1,024,694</b> | <b>\$942,194</b>   | <b>\$1,012,200</b> | <b>\$1,401,664</b> | <b>\$1,433,389</b> |
| 55090 Furniture & Office Equipment                  | \$0                | \$0                | \$4,000            | \$4,000            | \$4,000            | \$4,080            | \$4,162            |
| 55110 Computer Equipment                            | 0                  | 0                  | 3,500              | 3,500              | 3,500              | 3,570              | 3,641              |
| <b>Total Capital Outlay</b>                         | <b>\$0</b>         | <b>\$0</b>         | <b>\$7,500</b>     | <b>\$7,500</b>     | <b>\$7,500</b>     | <b>\$7,650</b>     | <b>\$7,803</b>     |
| <b>Total T1100 - Secretary Treasurer Department</b> |                    |                    |                    |                    |                    |                    |                    |
| <b>General Fund Operating Expense</b>               | <b>\$1,590,474</b> | <b>\$2,219,373</b> | <b>\$1,803,068</b> | <b>\$1,669,904</b> | <b>\$1,893,635</b> | <b>\$2,292,252</b> | <b>\$2,353,741</b> |

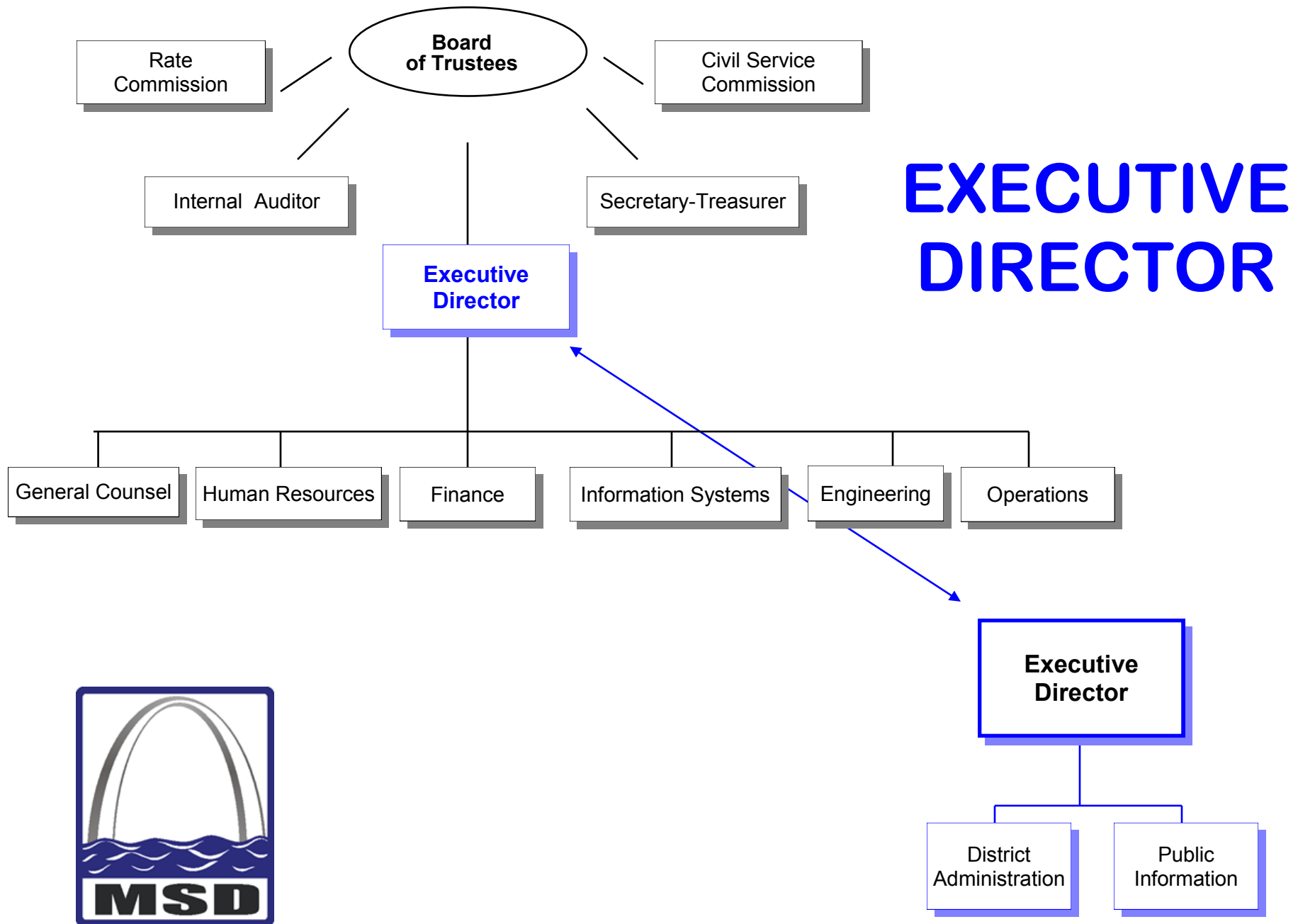


# CIVIL SERVICE COMMISSION



**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T2020 - Civil Service Commission**

|   | Actual<br>FY15 | Actual<br>FY16 | Budget<br>FY17  | Forecast<br>FY17 | Budget<br>FY18  | Projected<br>FY19 | Projected<br>FY20 |
|---|----------------|----------------|-----------------|------------------|-----------------|-------------------|-------------------|
| 51090 Civil Service Commision Fees            | \$360          | \$60           | \$5,000         | \$5,000          | \$5,000         | \$5,100           | \$5,202           |
| <b>Total Personnel Services</b>               | <b>\$360</b>   | <b>\$60</b>    | <b>\$5,000</b>  | <b>\$5,000</b>   | <b>\$5,000</b>  | <b>\$5,100</b>    | <b>\$5,202</b>    |
| 52390 Administrative Supplies                 | \$157          | \$0            | \$0             | \$0              | \$0             | \$0               | \$0               |
| <b>Total Supplies</b>                         | <b>\$157</b>   | <b>\$0</b>     | <b>\$0</b>      | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>        | <b>\$0</b>        |
| 54080 Advertising Services                    | \$972          | \$0            | \$0             | \$0              | \$0             | \$0               | \$0               |
| 54520 Professional Service                    | 3,613          | 12             | 5,000           | 5,000            | 5,000           | 5,100             | 5,202             |
| <b>Total Contractual Services</b>             | <b>\$4,585</b> | <b>\$12</b>    | <b>\$5,000</b>  | <b>\$5,000</b>   | <b>\$5,000</b>  | <b>\$5,100</b>    | <b>\$5,202</b>    |
| <b>Total T2020 - Civil Service Commission</b> | <b>\$5,101</b> | <b>\$72</b>    | <b>\$10,000</b> | <b>\$10,000</b>  | <b>\$10,000</b> | <b>\$10,200</b>   | <b>\$10,404</b>   |
| <b>General Fund Operating Expense</b>         |                |                |                 |                  |                 |                   |                   |

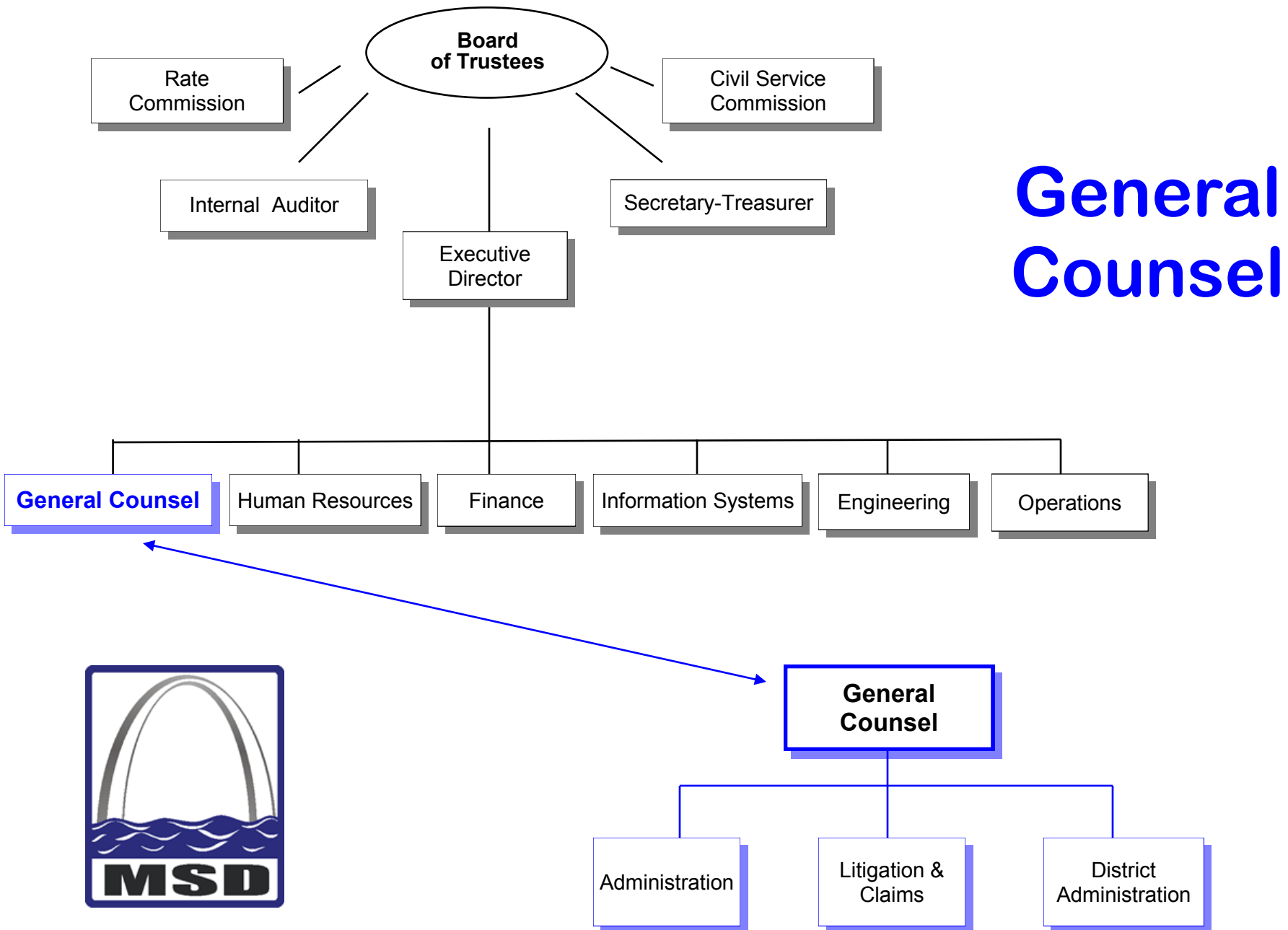


**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T3000 - Executive Director Department**

|  | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 51010 Salaries & Wages                 | \$429,045              | \$471,791              | \$599,138              | \$488,826                | \$553,509              | \$620,148                 | \$639,186                 |
| 51030 Compensatory Pay Accrual         | 61                     | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51100 Emp Service & Incentive Awards   | 0                      | 0                      | 0                      | 0                        | 12,000                 | 12,240                    | 12,485                    |
| 51120 Membership & Licensing Fees      | 111,556                | 113,502                | 103,721                | 117,316                  | 120,531                | 122,942                   | 125,400                   |
| 51210 FICA Taxes                       | 27,273                 | 29,907                 | 40,741                 | 25,677                   | 37,075                 | 42,011                    | 43,301                    |
| 51220 Group Insurance                  | 32,416                 | 47,912                 | 70,158                 | 50,270                   | 64,989                 | 80,475                    | 87,038                    |
| 51230 Pension Contribution             | 80,183                 | 65,102                 | 92,737                 | 69,904                   | 109,852                | 114,142                   | 114,142                   |
| 51231 Pension Contributions-DC Plan    | 0                      | 14,064                 | 0                      | 14,198                   | 0                      | 0                         | 0                         |
| 51234 EAP                              | 67                     | 78                     | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51510 Temporary Help                   | 0                      | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| <b>Total Personnel Services</b>        | <b>\$680,601</b>       | <b>\$742,357</b>       | <b>\$906,496</b>       | <b>\$766,191</b>         | <b>\$897,957</b>       | <b>\$991,958</b>          | <b>\$1,021,552</b>        |
| 52020 Motor Vehicle Parts & Equip      | \$0                    | \$45                   | \$0                    | \$0                      | \$0                    | \$0                       | \$0                       |
| 52030 Machinery & Equipment Parts      | 215                    | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52090 Electrical Supplies              | 0                      | 82                     | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52100 Instrument Supplies              | 0                      | 36                     | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52300 Safety Footwear                  | 0                      | 0                      | 0                      | 186                      | 0                      | 0                         | 0                         |
| 52310 Telephone/Communic Equip/Suppl   | 657                    | 1,052                  | 0                      | 910                      | 0                      | 0                         | 0                         |
| 52320 Office Supplies                  | 2,000                  | 2,090                  | 3,500                  | 3,500                    | 3,500                  | 3,570                     | 3,641                     |
| 52330 Computer Supplies                | 9,740                  | 3,284                  | 2,800                  | 2,800                    | 2,800                  | 2,856                     | 2,913                     |
| 52340 Computer Equipment - Non-Capital | 6,106                  | 424                    | 8,260                  | 8,260                    | 6,410                  | 6,538                     | 6,669                     |
| 52370 Photo & Video Supplies           | 0                      | 978                    | 25                     | 25                       | 25                     | 26                        | 26                        |
| 52380 Publications/Training Supplies   | 934                    | 1,192                  | 1,500                  | 1,500                    | 1,500                  | 1,530                     | 1,561                     |
| 52390 Administrative Supplies          | 24,254                 | 40,425                 | 45,800                 | 45,800                   | 35,600                 | 36,312                    | 37,038                    |
| <b>Total Supplies</b>                  | <b>\$43,907</b>        | <b>\$49,608</b>        | <b>\$61,885</b>        | <b>\$62,981</b>          | <b>\$49,835</b>        | <b>\$50,832</b>           | <b>\$51,848</b>           |
| 53270 Telephone Usage                  | \$2,657                | \$3,627                | \$3,470                | \$3,420                  | \$5,000                | \$5,075                   | \$5,151                   |
| <b>Total Usage</b>                     | <b>\$2,657</b>         | <b>\$3,627</b>         | <b>\$3,470</b>         | <b>\$3,420</b>           | <b>\$5,000</b>         | <b>\$5,075</b>            | <b>\$5,151</b>            |
| 54050 Office System Services           | \$0                    | \$0                    | \$650                  | \$500                    | \$500                  | \$510                     | \$520                     |
| 54060 Printing Services                | 7,963                  | 14,978                 | 16,500                 | 16,500                   | 16,500                 | 16,830                    | 17,167                    |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T3000 - Executive Director Department**

|  | Actual<br>FY15     | Actual<br>FY16     | Budget<br>FY17     | Forecast<br>FY17   | Budget<br>FY18     | Projected<br>FY19  | Projected<br>FY20  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 54080 Advertising Services                         | 142,681            | 166,927            | 130,000            | 130,000            | 127,500            | 130,050            | 132,651            |
| 54100 Travel Expenses                              | 11,542             | 22,500             | 22,607             | 19,351             | 16,108             | 16,430             | 16,759             |
| 54120 Photo Services                               | 1,000              | 8,200              | 5,000              | 6,000              | 7,500              | 7,650              | 7,803              |
| 54140 Training Programs/Seminar Fees               | 4,439              | 3,760              | 10,200             | 9,600              | 8,400              | 8,568              | 8,739              |
| 54180 Courier And Freight                          | 988                | 2,071              | 1,200              | 1,200              | 1,200              | 1,224              | 1,248              |
| 54190 Property & Other Space Rental                | 1,421              | 1,322              | 2,500              | 2,500              | 2,500              | 2,550              | 2,601              |
| 54520 Professional Service                         | 116,677            | 165,253            | 561,000            | 561,700            | 602,950            | 615,009            | 627,309            |
| 54530 Building Repairs & Services                  | 3,666              | 6,974              | 0                  | 0                  | 0                  | 0                  | 0                  |
| 54600 Electrical Repair Services                   | 0                  | 3,062              | 0                  | 0                  | 0                  | 0                  | 0                  |
| 54710 Community Outreach Programs                  | 127,125            | 153,575            | 212,000            | 212,000            | 181,000            | 184,620            | 188,312            |
| <b>Total Contractual Services</b>                  | <b>\$417,503</b>   | <b>\$548,623</b>   | <b>\$961,657</b>   | <b>\$959,351</b>   | <b>\$964,158</b>   | <b>\$983,441</b>   | <b>\$1,003,110</b> |
| <b>Total T3000 - Executive Director Department</b> |                    |                    |                    |                    |                    |                    |                    |
| <b>General Fund Operating Expense</b>              | <b>\$1,144,668</b> | <b>\$1,344,214</b> | <b>\$1,933,508</b> | <b>\$1,791,943</b> | <b>\$1,916,950</b> | <b>\$2,031,305</b> | <b>\$2,081,662</b> |



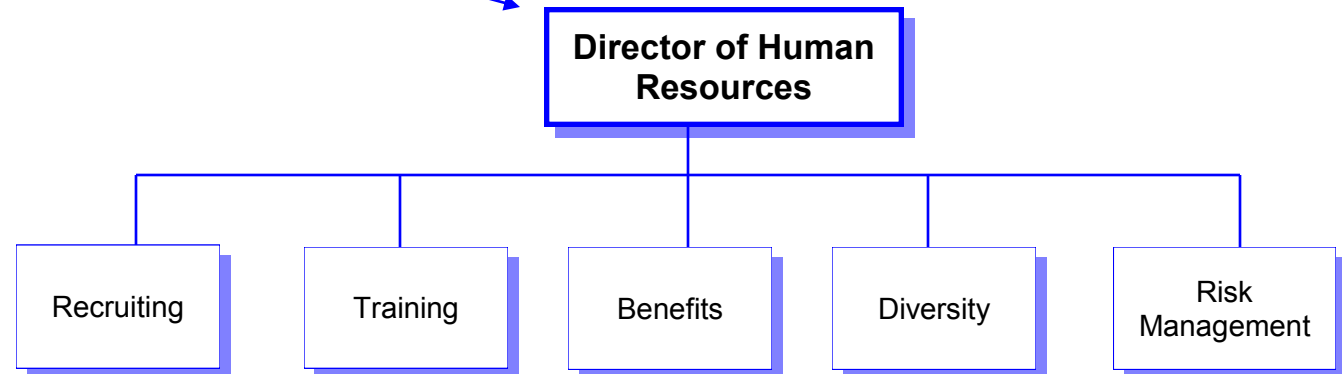
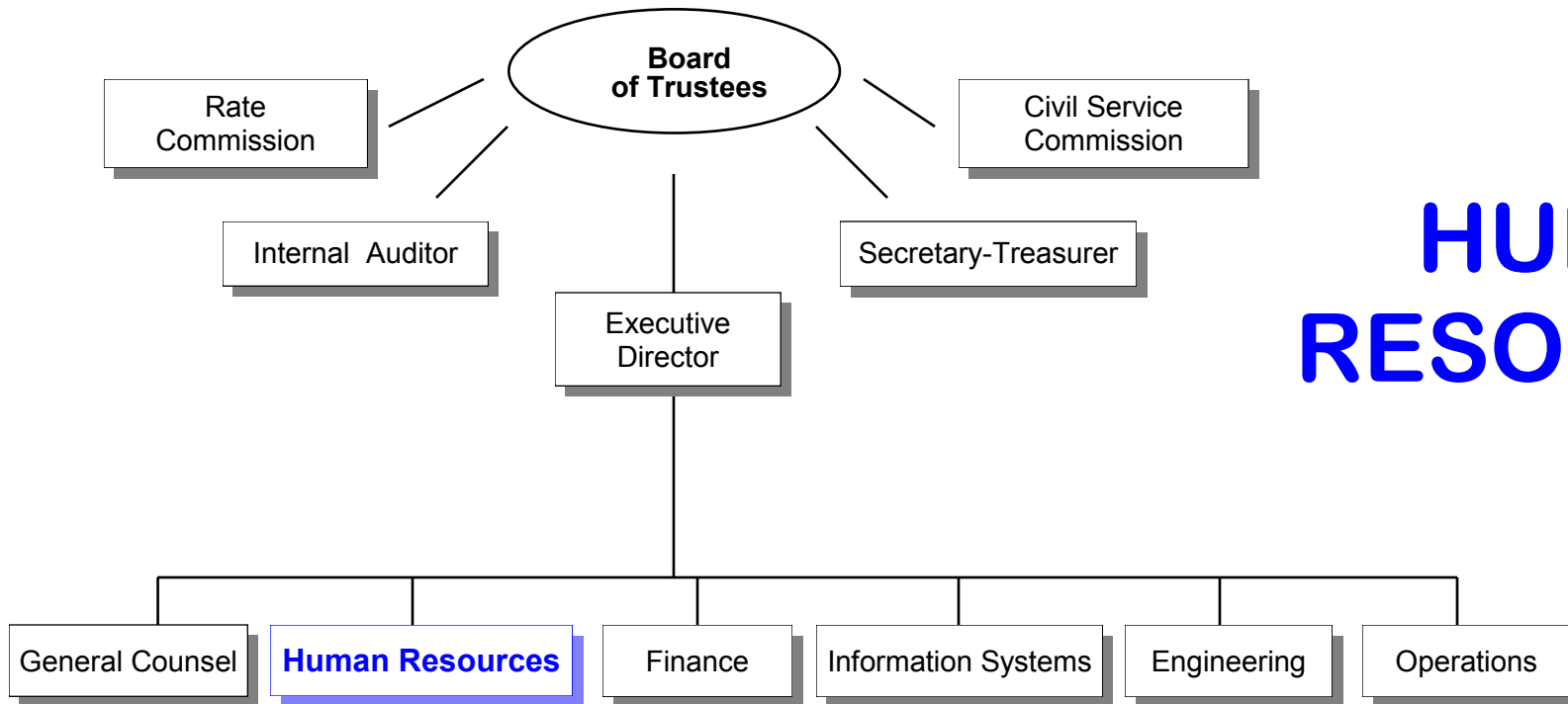
**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T5500 - General Counsel Department**

|  | Actual<br>FY15   | Actual<br>FY16   | Budget<br>FY17     | Forecast<br>FY17 | Budget<br>FY18     | Projected<br>FY19  | Projected<br>FY20  |
|--|------------------|------------------|--------------------|------------------|--------------------|--------------------|--------------------|
| 51010 Salaries & Wages                           | \$643,052        | \$723,686        | \$798,019          | \$733,330        | \$806,529          | \$831,289          | \$856,810          |
| 51020 Overtime                                   | 439              | 31               | 31                 | 31               | 0                  | 0                  | 0                  |
| 51030 Compensatory Pay Accrual                   | 786              | 0                | 0                  | 0                | 0                  | 0                  | 0                  |
| 51120 Membership & Licensing Fees                | 5,489            | 6,668            | 8,772              | 8,772            | 7,585              | 7,737              | 7,891              |
| 51210 FICA Taxes                                 | 45,803           | 50,177           | 55,951             | 45,263           | 55,995             | 57,714             | 59,486             |
| 51220 Group Insurance                            | 72,528           | 72,972           | 82,834             | 76,445           | 93,359             | 100,942            | 109,220            |
| 51230 Pension Contribution                       | 115,332          | 99,883           | 132,102            | 108,155          | 167,632            | 168,455            | 168,455            |
| 51231 Pension Contributions-DC Plan              | 0                | 21,321           | 0                  | 21,559           | 0                  | 0                  | 0                  |
| 51234 EAP  | 105              | 110              | 0                  | 0                | 0                  | 0                  | 0                  |
| <b>Total Personnel Services</b>                  | <b>\$883,534</b> | <b>\$974,848</b> | <b>\$1,077,709</b> | <b>\$993,555</b> | <b>\$1,131,100</b> | <b>\$1,166,137</b> | <b>\$1,201,862</b> |
| 52090 Electrical Supplies                        | \$18             | \$186            | \$0                | \$0              | \$0                | \$0                | \$0                |
| 52170 Safety Supplies                            | 18               | 0                | 0                  | 0                | 0                  | 0                  | 0                  |
| 52220 Janitorial Supplies                        | 0                | 4                | 0                  | 0                | 0                  | 0                  | 0                  |
| 52310 Telephone/Communic Equip/Suppl             | 0                | 0                | 1,001              | 1,001            | 1,001              | 1,021              | 1,041              |
| 52320 Office Supplies                            | 2,961            | 2,059            | 3,250              | 3,250            | 3,250              | 3,315              | 3,381              |
| 52330 Computer Supplies                          | 937              | 1,863            | 500                | 500              | 250                | 255                | 260                |
| 52340 Computer Equipment - Non-Capital           | 0                | 955              | 500                | 500              | 250                | 255                | 260                |
| 52370 Photo & Video Supplies                     | 0                | 0                | 100                | 100              | 100                | 102                | 104                |
| 52380 Publications/Training Supplies             | 90,932           | 55,510           | 90,000             | 65,000           | 65,000             | 66,300             | 67,626             |
| 52390 Administrative Supplies                    | 1,057            | 1,007            | 1,100              | 1,100            | 1,000              | 1,020              | 1,040              |
| 52400 Furniture & Office Equipment - Non-Capital | 263              | 0                | 0                  | 0                | 0                  | 0                  | 0                  |
| <b>Total Supplies</b>                            | <b>\$96,186</b>  | <b>\$61,583</b>  | <b>\$96,451</b>    | <b>\$71,451</b>  | <b>\$70,851</b>    | <b>\$72,268</b>    | <b>\$73,713</b>    |
| 53270 Telephone Usage                            | \$480            | \$507            | \$500              | \$500            | \$500              | \$508              | \$515              |
| <b>Total Usage</b>                               | <b>\$480</b>     | <b>\$507</b>     | <b>\$500</b>       | <b>\$500</b>     | <b>\$500</b>       | <b>\$508</b>       | <b>\$515</b>       |
| 54010 Postage                                    | \$0              | \$102            | \$0                | \$0              | \$0                | \$0                | \$0                |
| 54050 Office System Services                     | 653              | 0                | 500                | 500              | 250                | 255                | 260                |
| 54060 Printing Services                          | 0                | 1,081            | 2,500              | 2,500            | 500                | 510                | 520                |
| 54080 Advertising Services                       | 0                | 1,176            | 0                  | 0                | 0                  | 0                  | 0                  |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T5500 - General Counsel Department**

|   | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 54100 Travel Expenses                           | 8,306                  | 7,673                  | 11,069                 | 11,069                   | 10,367                 | 10,574                    | 10,786                    |
| 54140 Training Programs/Seminar Fees            | 4,417                  | 3,231                  | 7,750                  | 7,750                    | 8,475                  | 8,645                     | 8,817                     |
| 54180 Courier And Freight                       | 212                    | 551                    | 400                    | 400                      | 400                    | 408                       | 416                       |
| 54190 Property & Other Space Rental             | 2,884                  | 4,059                  | 2,500                  | 2,500                    | 2,500                  | 2,550                     | 2,601                     |
| 54350 Lockbox Services                          | 13                     | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 54400 Judgments & Claims Settlements            | 6,500                  | 118,348                | 150,000                | 50,000                   | 50,000                 | 51,000                    | 52,020                    |
| 54420 Court Costs & Lien Fees                   | 4,305                  | 1,766                  | 3,000                  | 3,000                    | 2,000                  | 2,040                     | 2,081                     |
| 54440 Easement Acquisitions/Fees                | 16,700                 | 10,425                 | 0                      | 0                        | 0                      | 0                         | 0                         |
| 54520 Professional Service                      | 1,175,808              | 1,232,613              | 1,200,000              | 1,825,000                | 1,325,000              | 1,351,500                 | 1,378,530                 |
| 54570 Machinery & Equipment Services            | 498                    | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| <b>Total Contractual Services</b>               | <b>\$1,220,295</b>     | <b>\$1,381,025</b>     | <b>\$1,377,719</b>     | <b>\$1,902,719</b>       | <b>\$1,399,492</b>     | <b>\$1,427,482</b>        | <b>\$1,456,031</b>        |
| <b>Total T5500 - General Counsel Department</b> |                        |                        |                        |                          |                        |                           |                           |
| <b>General Fund Operating Expense</b>           | <b>\$2,200,494</b>     | <b>\$2,417,963</b>     | <b>\$2,552,379</b>     | <b>\$2,968,225</b>       | <b>\$2,601,943</b>     | <b>\$2,666,394</b>        | <b>\$2,732,122</b>        |

# HUMAN RESOURCES



**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T2500 - Human Resources Department**

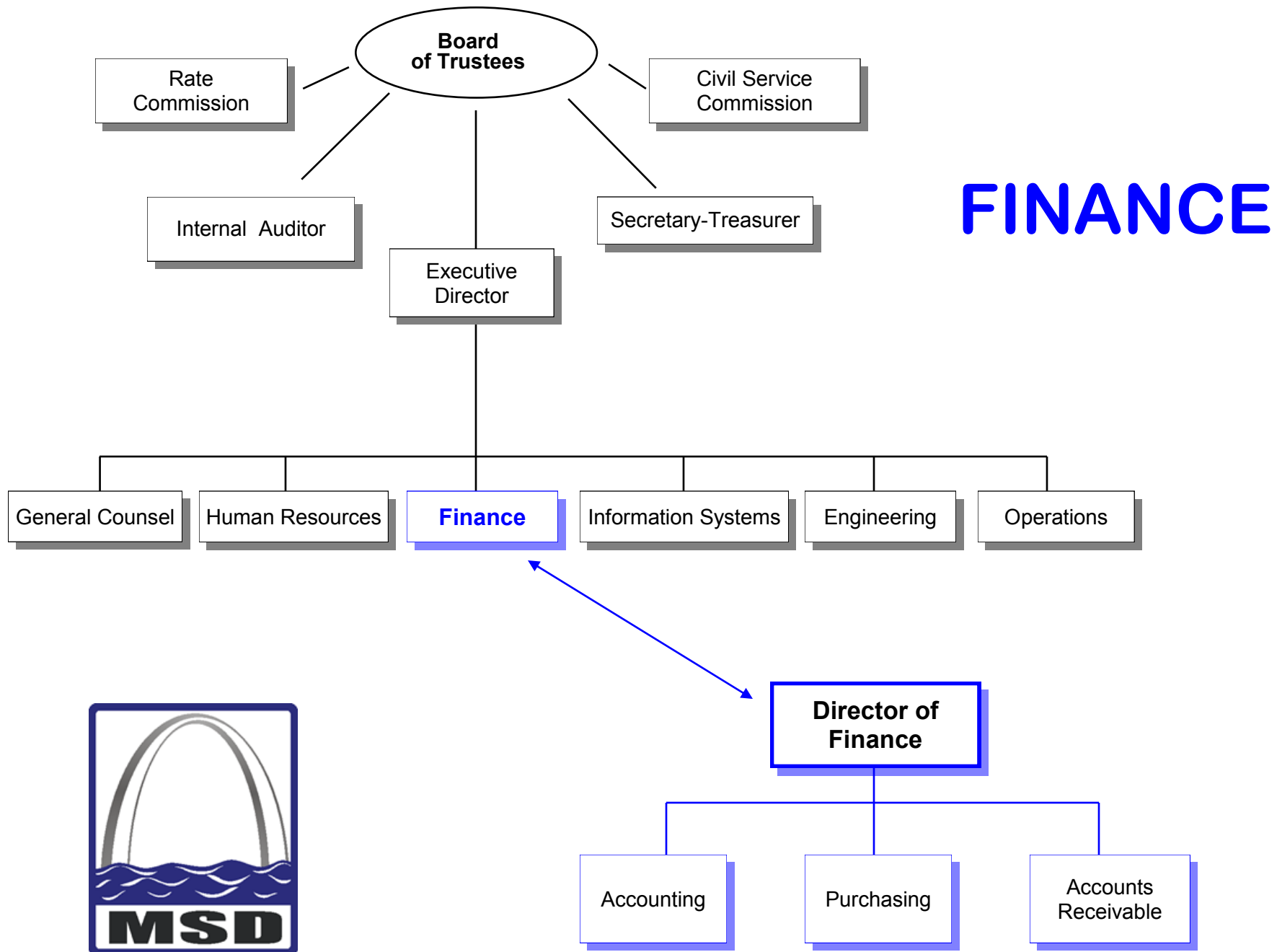
|                                      | Actual<br>FY15     | Actual<br>FY16     | Budget<br>FY17     | Forecast<br>FY17   | Budget<br>FY18     | Projected<br>FY19  | Projected<br>FY20  |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 51010 Salaries & Wages               | \$1,924,441        | \$2,043,484        | \$2,156,292        | \$2,045,419        | \$2,234,060        | \$2,302,645        | \$2,373,337        |
| 51020 Overtime                       | 501                | 4,056              | 1,900              | 2,600              | 1,600              | 1,649              | 1,700              |
| 51030 Compensatory Pay Accrual       | 16,442             | (14,567)           | 11,280             | (26,844)           | 11,640             | 11,997             | 12,366             |
| 51040 Sick Leave Accrual             | 857,264            | 825,228            | 911,520            | 810,407            | 940,200            | 969,064            | 998,814            |
| 51050 Vacation Accrual               | 936,331            | 669,175            | 901,200            | 796,732            | 929,640            | 958,180            | 987,596            |
| 51060 Worker's Compensation Pay      | 0                  | 1,063              | 0                  | 0                  | 0                  | 0                  | 0                  |
| 51080 Floating Holiday Accrual       | 55,347             | 6,078              | 0                  | 20,004             | 0                  | 0                  | 0                  |
| 51100 Emp Service & Incentive Awards | 34,715             | 49,928             | 31,510             | 31,510             | 19,510             | 19,900             | 20,298             |
| 51120 Membership & Licensing Fees    | 15,066             | 18,493             | 16,285             | 16,285             | 16,285             | 16,611             | 16,943             |
| 51130 Education Assistance Program   | 134,489            | 116,215            | 172,000            | 172,000            | 172,000            | 175,440            | 178,949            |
| 51210 FICA Taxes                     | 139,219            | 149,331            | 162,605            | 144,353            | 168,297            | 173,338            | 178,659            |
| 51220 Group Insurance                | 1,160,715          | 1,173,242          | 1,095,011          | 1,030,286          | 1,001,468          | 1,027,584          | 1,056,099          |
| 51230 Pension Contribution           | 314,647            | 237,109            | 343,552            | 238,122            | 420,400            | 417,963            | 417,963            |
| 51231 Pension Contributions-DC Plan  | 0                  | 85,236             | 0                  | 87,934             | 0                  | 0                  | 0                  |
| 51234 EAP                            | 461                | 2,506              | 15,000             | 15,000             | 0                  | 0                  | 0                  |
| 51240 Unemployment Insurance         | 34,720             | 12,993             | 25,000             | 25,000             | 25,000             | 25,767             | 26,559             |
| 51300 Other Post Employment Benefits | 1,687,819          | 1,814,266          | 2,430,000          | 1,789,051          | 2,370,000          | 2,514,570          | 2,667,959          |
| 51510 Temporary Help                 | 16,873             | 413                | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>Total Personnel Services</b>      | <b>\$7,329,049</b> | <b>\$7,194,248</b> | <b>\$8,273,155</b> | <b>\$7,197,858</b> | <b>\$8,310,100</b> | <b>\$8,614,709</b> | <b>\$8,937,241</b> |
| 52030 Machinery & Equipment Parts    | \$46               | \$0                | \$0                | \$0                | \$0                | \$0                | \$0                |
| 52070 Hardware                       | 13                 | 8                  | 0                  | 50                 | 0                  | 0                  | 0                  |
| 52090 Electrical Supplies            | 1,111              | 149                | 0                  | 70                 | 0                  | 0                  | 0                  |
| 52100 Instrument Supplies            | 319                | 987                | 0                  | 0                  | 0                  | 0                  | 0                  |
| 52170 Safety Supplies                | 4,843              | 4,741              | 5,200              | 6,100              | 5,200              | 5,304              | 5,410              |
| 52220 Janitorial Supplies            | 25                 | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 52240 Hand Tools                     | 397                | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 52280 Uniforms                       | 44                 | 0                  | 500                | 0                  | 0                  | 0                  | 0                  |
| 52300 Safety Footwear                | 2,147              | 2,452              | 3,200              | 2,650              | 3,400              | 3,468              | 3,537              |
| 52310 Telephone/Communic Equip/Suppl | 1,846              | 1,158              | 0                  | 250                | 0                  | 0                  | 0                  |
| 52320 Office Supplies                | 5,211              | 4,368              | 6,200              | 6,200              | 18,450             | 18,819             | 19,195             |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T2500 - Human Resources Department**

|  | Actual<br>FY15     | Actual<br>FY16     | Budget<br>FY17     | Forecast<br>FY17   | Budget<br>FY18     | Projected<br>FY19  | Projected<br>FY20  |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 52330 Computer Supplies                          | 6,854              | 4,214              | 6,400              | 6,473              | 3,000              | 3,060              | 3,121              |
| 52340 Computer Equipment - Non-Capital           | 14,006             | 6,103              | 2,500              | 2,377              | 2,500              | 2,550              | 2,601              |
| 52370 Photo & Video Supplies                     | 3,247              | 1,809              | 1,600              | 1,600              | 2,000              | 2,040              | 2,081              |
| 52380 Publications/Training Supplies             | 15,731             | 9,194              | 17,375             | 17,125             | 6,575              | 6,707              | 6,841              |
| 52390 Administrative Supplies                    | 970                | 5,551              | 5,500              | 5,500              | 6,200              | 6,324              | 6,450              |
| 52400 Furniture & Office Equipment - Non-Capital | 1,317              | 1,050              | 1,500              | 1,080              | 0                  | 0                  | 0                  |
| <b>Total Supplies</b>                            | <b>\$58,125</b>    | <b>\$41,784</b>    | <b>\$49,975</b>    | <b>\$49,475</b>    | <b>\$47,325</b>    | <b>\$48,272</b>    | <b>\$49,237</b>    |
| 53270 Telephone Usage                            | \$7,857            | \$9,679            | \$11,984           | \$11,984           | \$10,584           | \$10,743           | \$10,904           |
| <b>Total Usage</b>                               | <b>\$7,857</b>     | <b>\$9,679</b>     | <b>\$11,984</b>    | <b>\$11,984</b>    | <b>\$10,584</b>    | <b>\$10,743</b>    | <b>\$10,904</b>    |
| 54050 Office System Services                     | \$47,447           | \$4,335            | \$45,000           | \$47,400           | \$0                | \$0                | \$46,818           |
| 54060 Printing Services                          | 863                | 372                | 6,500              | 6,500              | 6,500              | 6,630              | 6,763              |
| 54080 Advertising Services                       | 25,102             | 11,142             | 35,000             | 34,800             | 35,000             | 35,700             | 36,414             |
| 54100 Travel Expenses                            | 39,597             | 44,699             | 45,443             | 34,393             | 15,628             | 15,941             | 16,259             |
| 54130 Bond & Liability Insurance                 | (5,633)            | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 54140 Training Programs/Seminar Fees             | 29,940             | 58,295             | 181,800            | 181,800            | 175,500            | 179,010            | 182,590            |
| 54141 Required Training Programs                 | 111,811            | 172,194            | 169,000            | 169,000            | 169,000            | 172,380            | 175,828            |
| 54160 Data Imaging Services                      | 2,421              | 2,169              | 2,800              | 2,800              | 2,800              | 2,856              | 2,913              |
| 54180 Courier And Freight                        | 609                | 337                | 600                | 600                | 480                | 490                | 499                |
| 54190 Property & Other Space Rental              | 3,265              | 2,368              | 5,250              | 5,250              | 4,600              | 4,692              | 4,786              |
| 54390 Hospital & Medical Services                | 141,066            | 129,609            | 175,200            | 122,000            | 136,000            | 138,720            | 141,494            |
| 54520 Professional Service                       | 511,242            | 297,532            | 521,726            | 492,500            | 339,400            | 349,488            | 383,283            |
| 54530 Building Repairs & Services                | 542,063            | 483,389            | 384,400            | 384,400            | 424,000            | 432,480            | 441,130            |
| 54560 Motor Vehicle Services                     | 1,600              | 1,128              | 0                  | 0                  | 3,000              | 3,060              | 3,121              |
| 54690 Safety Services                            | 2,505              | 4,493              | 7,000              | 7,000              | 7,000              | 7,140              | 7,283              |
| 54710 Community Outreach Programs                | 121,094            | 199,100            | 385,000            | 385,000            | 600,000            | 600,000            | 1,180,854          |
| <b>Total Contractual Services</b>                | <b>\$1,574,992</b> | <b>\$1,411,164</b> | <b>\$1,964,719</b> | <b>\$1,873,443</b> | <b>\$1,918,908</b> | <b>\$1,948,586</b> | <b>\$2,630,035</b> |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T2500 - Human Resources Department**

|  | Actual      | Actual      | Budget       | Forecast    | Budget       | Projected    | Projected    |
|--|-------------|-------------|--------------|-------------|--------------|--------------|--------------|
|  | FY15        | FY16        | FY17         | FY17        | FY18         | FY19         | FY20         |
| Total T2500 - Human Resources Department | \$8,970,023 | \$8,656,876 | \$10,299,833 | \$9,132,760 | \$10,286,917 | \$10,622,310 | \$11,627,418 |
| General Fund Operating Expense           |             |             |              |             |              |              |              |



**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T4000 - Finance Department**

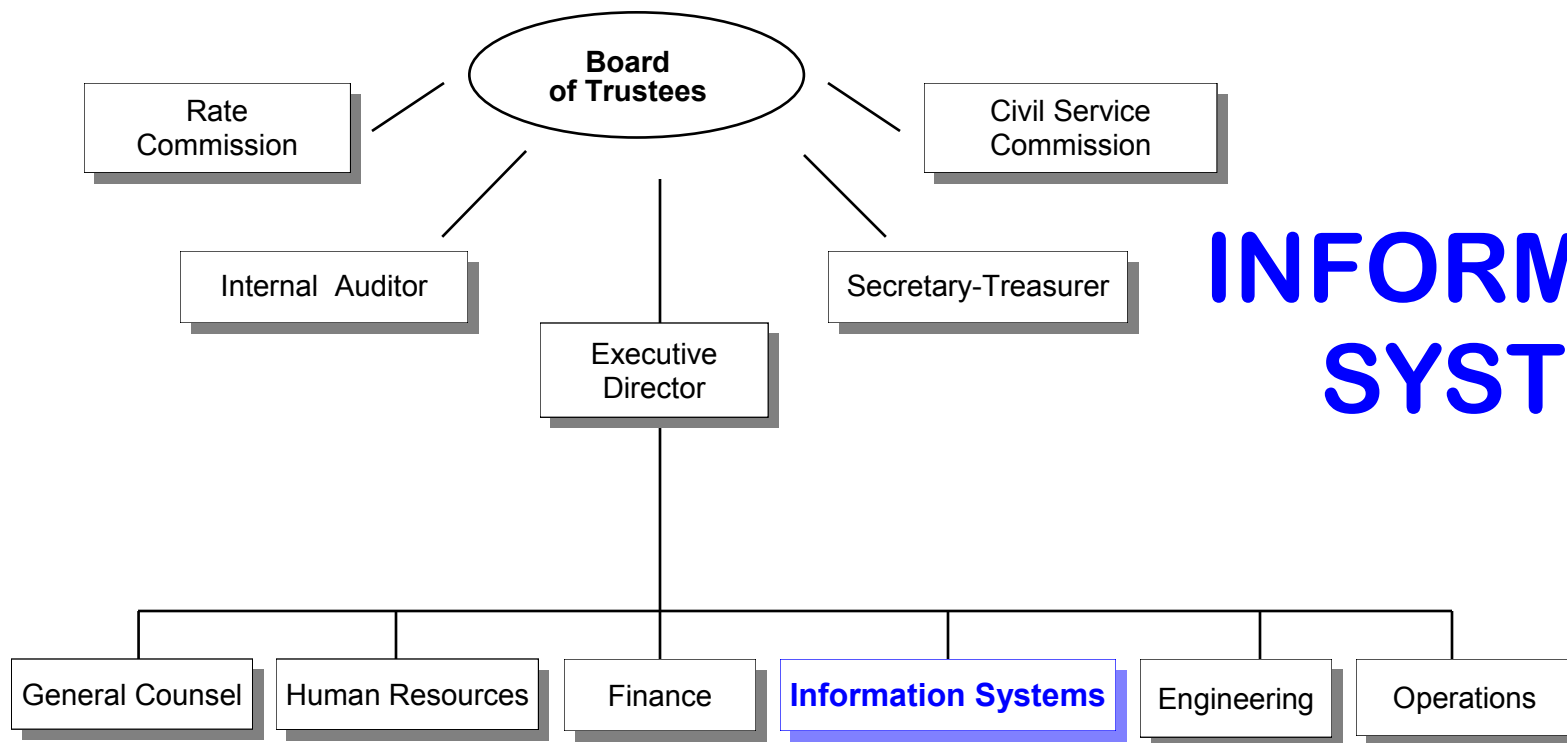
|   | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 51010 Salaries & Wages                    | \$3,123,424            | \$3,190,432            | \$3,557,731            | \$3,202,005              | \$3,416,240            | \$3,814,927               | \$3,932,045               |
| 51020 Overtime                            | 116,131                | 160,415                | 41,998                 | 192,056                  | 63,864                 | 44,159                    | 45,515                    |
| 51030 Compensatory Pay Accrual            | 80                     | 2,394                  | 0                      | 4,385                    | 0                      | 0                         | 0                         |
| 51100 Emp Service & Incentive Awards      | 170                    | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51120 Membership & Licensing Fees         | 5,651                  | 7,826                  | 11,704                 | 9,906                    | 9,456                  | 9,645                     | 9,838                     |
| 51210 FICA Taxes                          | 234,443                | 250,932                | 272,280                | 237,001                  | 263,457                | 287,781                   | 296,615                   |
| 51220 Group Insurance                     | 481,133                | 460,626                | 519,664                | 488,878                  | 556,463                | 666,621                   | 721,727                   |
| 51230 Pension Contribution                | 592,544                | 482,551                | 635,917                | 428,970                  | 661,716                | 762,270                   | 765,379                   |
| 51231 Pension Contributions-DC Plan       | 0                      | 83,473                 | 0                      | 107,431                  | 0                      | 0                         | 0                         |
| 51234 EAP                                 | 940                    | 911                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51510 Temporary Help                      | 443,044                | 317,295                | 47,000                 | 301,269                  | 52,500                 | 54,112                    | 55,773                    |
| <b>Total Personnel Services</b>           | <b>\$4,997,560</b>     | <b>\$4,956,856</b>     | <b>\$5,086,294</b>     | <b>\$4,971,901</b>       | <b>\$5,023,697</b>     | <b>\$5,639,515</b>        | <b>\$5,826,891</b>        |
| 52010 Fuels,Lubricants,Gases              | \$719                  | \$0                    | \$1,400                | \$1,400                  | \$1,000                | \$1,020                   | \$1,040                   |
| 52030 Machinery & Equipment Parts         | 0                      | 0                      | 0                      | 25                       | 0                      | 0                         | 0                         |
| 52040 Machinery & Equipment - Non-Capital | 35                     | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52070 Hardware                            | 60                     | 158                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52090 Electrical Supplies                 | 3,401                  | 3,460                  | 2,400                  | 1,016                    | 2,400                  | 2,448                     | 2,497                     |
| 52100 Instrument Supplies                 | 81                     | 0                      | 0                      | 24                       | 0                      | 0                         | 0                         |
| 52120 Laboratory Supplies                 | 0                      | 53                     | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52150 Plumbing Supplies                   | (382)                  | 732                    | 2,400                  | 0                        | 0                      | 1                         | 1                         |
| 52170 Safety Supplies                     | 54                     | 0                      | 0                      | 81                       | 0                      | 0                         | 0                         |
| 52220 Janitorial Supplies                 | 22,236                 | 31,246                 | 31,200                 | 35,000                   | 35,000                 | 35,700                    | 36,414                    |
| 52240 Hand Tools                          | 0                      | 4                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52280 Uniforms                            | 474                    | 508                    | 552                    | 450                      | 250                    | 255                       | 260                       |
| 52300 Safety Footwear                     | 197                    | 528                    | 600                    | 200                      | 400                    | 408                       | 416                       |
| 52310 Telephone/Communic Equip/Suppl      | 882                    | 24                     | 330                    | 0                        | 300                    | 306                       | 312                       |
| 52320 Office Supplies                     | 31,279                 | 30,662                 | 44,025                 | 34,755                   | 38,740                 | 39,515                    | 40,305                    |
| 52330 Computer Supplies                   | 1,963                  | 1,703                  | 1,100                  | 790                      | 1,410                  | 1,438                     | 1,467                     |
| 52340 Computer Equipment - Non-Capital    | 16,981                 | 2,584                  | 2,110                  | 1,190                    | 575                    | 587                       | 598                       |
| 52360 Grounds Supplies                    | 1,522                  | 428                    | 0                      | 0                        | 0                      | 0                         | 0                         |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T4000 - Finance Department**

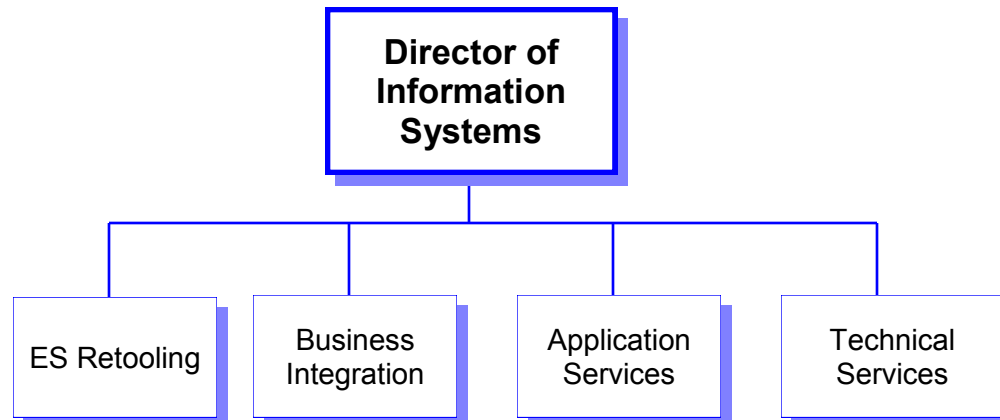
|  | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 52380 Publications/Training Supplies             | 3,523                  | 3,141                  | 487                    | 2,487                    | 1,029                  | 1,050                     | 1,071                     |
| 52390 Administrative Supplies                    | 8,534                  | 5,213                  | 9,800                  | 7,515                    | 10,505                 | 10,715                    | 10,929                    |
| 52400 Furniture & Office Equipment - Non-Capital | 1,609                  | 476                    | 0                      | 40                       | 0                      | 0                         | 0                         |
| <b>Total Supplies</b>                            | <b>\$93,166</b>        | <b>\$80,919</b>        | <b>\$96,404</b>        | <b>\$84,973</b>          | <b>\$91,609</b>        | <b>\$93,442</b>           | <b>\$95,311</b>           |
| 53060 Electric Usage                             | \$234,920              | \$222,958              | \$252,000              | \$245,000                | \$245,000              | \$248,675                 | \$252,405                 |
| 53080 Water Usage                                | 8,792                  | 9,569                  | 9,960                  | 5,467                    | 9,960                  | 10,109                    | 10,261                    |
| 53270 Telephone Usage                            | 6,582                  | 4,658                  | 8,520                  | 5,059                    | 8,520                  | 8,648                     | 8,778                     |
| <b>Total Usage</b>                               | <b>\$250,294</b>       | <b>\$237,185</b>       | <b>\$270,480</b>       | <b>\$255,526</b>         | <b>\$263,480</b>       | <b>\$267,432</b>          | <b>\$271,444</b>          |
| 54010 Postage                                    | \$1,549,245            | \$1,857,040            | \$2,093,879            | \$2,000,020              | \$2,075,000            | \$2,116,500               | \$2,158,830               |
| 54050 Office System Services                     | 2,657                  | 468                    | 5,600                  | 5,600                    | 600                    | 612                       | 624                       |
| 54060 Printing Services                          | 384,170                | 700,385                | 613,300                | 562,000                  | 577,600                | 589,152                   | 600,935                   |
| 54080 Advertising Services                       | 94,125                 | 114,139                | 146,150                | 135,500                  | 125,150                | 127,653                   | 130,206                   |
| 54100 Travel Expenses                            | 14,325                 | 11,973                 | 25,663                 | 21,385                   | 18,454                 | 18,823                    | 19,199                    |
| 54140 Training Programs/Seminar Fees             | 8,130                  | 3,983                  | 17,930                 | 13,895                   | 22,545                 | 22,996                    | 23,456                    |
| 54160 Data Imaging Services                      | 18,845                 | 13,780                 | 17,525                 | 20,300                   | 20,000                 | 20,400                    | 20,808                    |
| 54180 Courier And Freight                        | 5,870                  | 5,320                  | 5,505                  | 6,045                    | 6,100                  | 6,222                     | 6,346                     |
| 54190 Property & Other Space Rental              | 34,276                 | 53,701                 | 61,220                 | 57,740                   | 61,896                 | 63,134                    | 64,397                    |
| 54350 Lockbox Services                           | 1,073,315              | 1,243,113              | 1,248,654              | 1,255,354                | 1,370,000              | 1,397,400                 | 1,425,348                 |
| 54420 Court Costs & Lien Fees                    | 398,054                | (244,477)              | 250,000                | 250,000                  | 250,000                | 255,000                   | 260,100                   |
| 54450 Collection Services                        | 5,134,639              | 4,715,526              | 5,488,035              | 4,600,000                | 4,911,045              | 5,196,900                 | 5,300,838                 |
| 54470 Water Agency Data Services                 | 495,840                | 472,673                | 510,700                | 510,700                  | 510,700                | 520,914                   | 531,332                   |
| 54520 Professional Service                       | 7,271,613              | 5,254,394              | 4,256,160              | 4,317,570                | 4,656,200              | 4,738,524                 | 4,619,828                 |
| 54530 Building Repairs & Services                | 608,630                | 92,616                 | 100,200                | 92,000                   | 90,000                 | 91,800                    | 93,636                    |
| 54540 Janitorial Services                        | 163,086                | 136,459                | 138,000                | 138,000                  | 135,000                | 137,700                   | 140,454                   |
| 54550 Grounds Services                           | 29,878                 | 33,518                 | 36,000                 | 33,000                   | 35,000                 | 35,700                    | 36,414                    |
| 54560 Motor Vehicle Services                     | 873                    | 574                    | 0                      | 192                      | 0                      | 0                         | 0                         |
| 54570 Machinery & Equipment Services             | 2,516                  | 1,847                  | 4,578                  | 6,000                    | 2,000                  | 2,040                     | 2,081                     |
| 54600 Electrical Repair Services                 | 2,045                  | 3,036                  | 4,200                  | 3,000                    | 3,100                  | 3,162                     | 3,225                     |
| 54620 Plumbing Services                          | 25,681                 | 17,419                 | 16,000                 | 16,000                   | 10,000                 | 10,200                    | 10,404                    |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T4000 - Finance Department**

|   | Actual<br>FY15      | Actual<br>FY16      | Budget<br>FY17      | Forecast<br>FY17    | Budget<br>FY18      | Projected<br>FY19   | Projected<br>FY20   |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 54630 HVAC Services                     | 32,257              | 21,853              | 33,750              | 25,000              | 33,000              | 33,660              | 34,333              |
| 54650 Waste Hauling                     | 4,494               | 4,524               | 3,500               | 3,500               | 5,000               | 5,100               | 5,202               |
| 54660 Ash Hauling                       | 0                   | 3,296               | 0                   | 0                   | 0                   | 0                   | 0                   |
| 54670 Other Governmental Fees           | 50                  | 100                 | 150                 | 150                 | 0                   | 0                   | 0                   |
| 54690 Safety Services                   | 500                 | 240                 | 3,500               | 2,000               | 3,500               | 3,570               | 3,641               |
| <b>Total Contractual Services</b>       | <b>\$17,355,114</b> | <b>\$14,517,499</b> | <b>\$15,080,199</b> | <b>\$14,074,951</b> | <b>\$14,921,890</b> | <b>\$15,397,161</b> | <b>\$15,491,638</b> |
| <b>Total T4000 - Finance Department</b> |                     |                     |                     |                     |                     |                     |                     |
| <b>General Fund Operating Expense</b>   | <b>\$22,696,133</b> | <b>\$19,792,459</b> | <b>\$20,533,378</b> | <b>\$19,387,351</b> | <b>\$20,300,675</b> | <b>\$21,397,551</b> | <b>\$21,685,284</b> |



# INFORMATION SYSTEMS

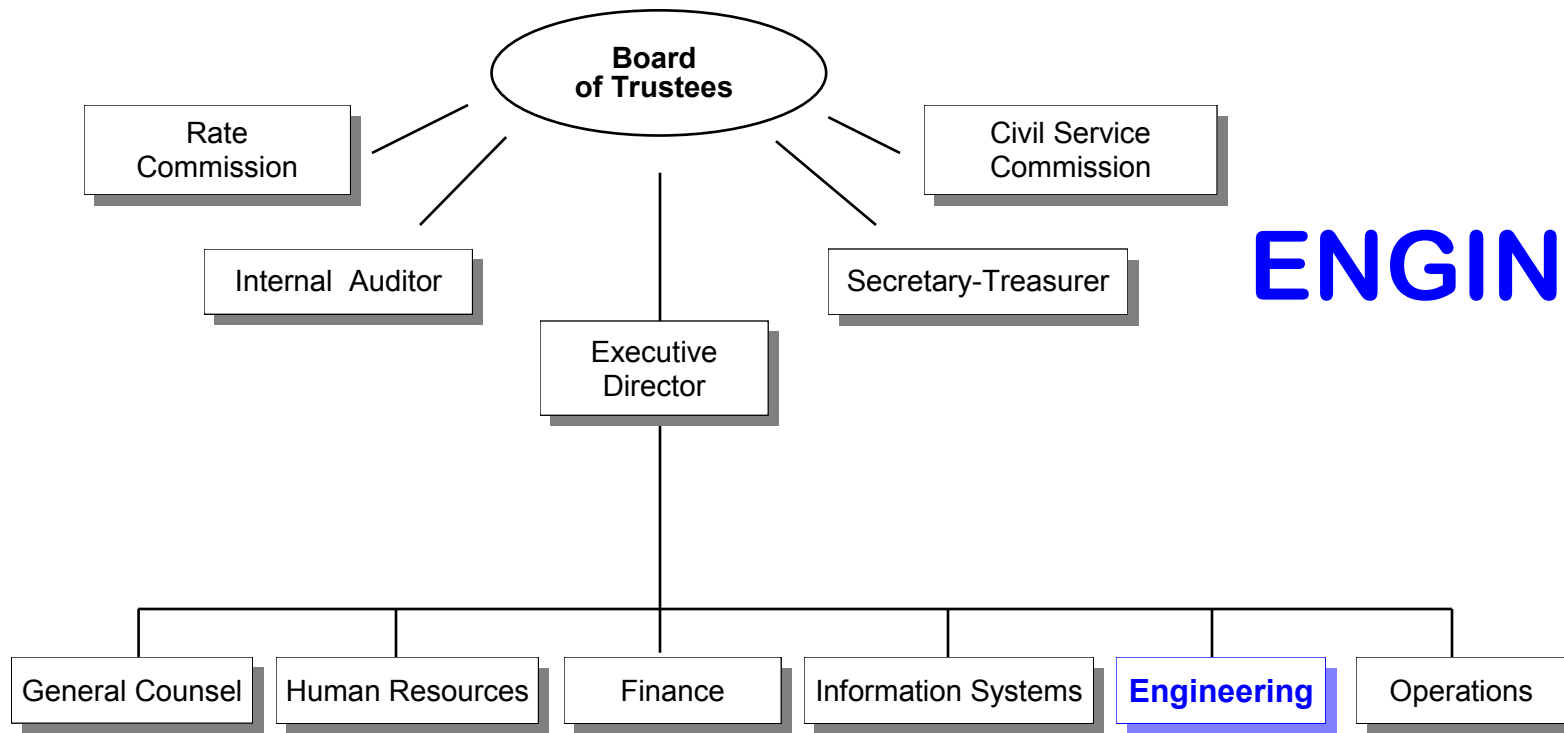


**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T4500 - Information Systems Department**

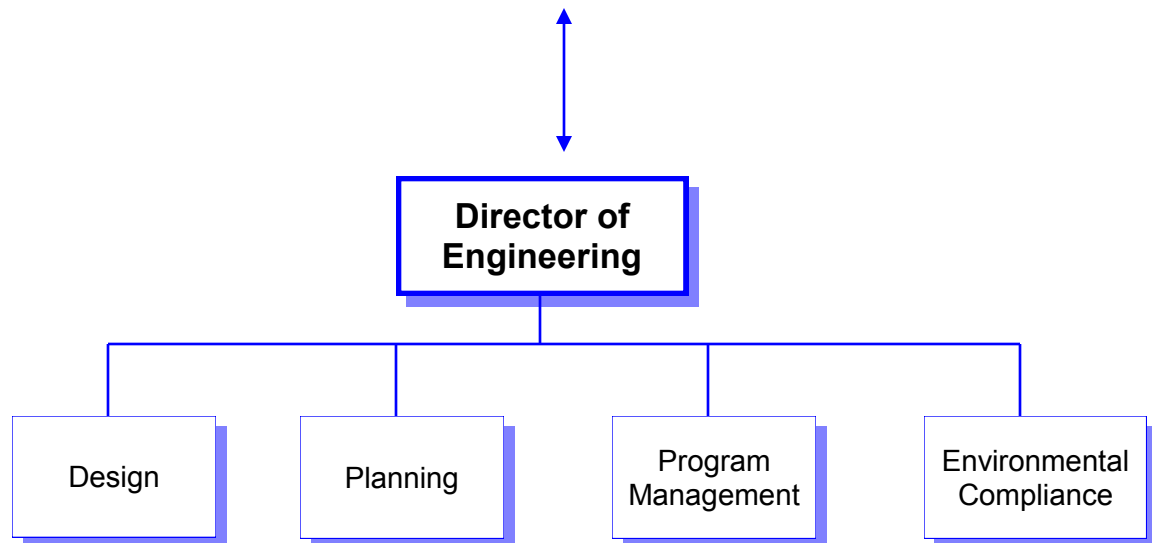
|  | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 51010 Salaries & Wages                           | \$2,931,963            | \$2,929,143            | \$3,670,882            | \$2,958,088              | \$3,749,180            | \$3,936,042               | \$4,056,879               |
| 51020 Overtime                                   | 5,309                  | 10,431                 | 9,900                  | 9,592                    | 9,900                  | 10,204                    | 10,517                    |
| 51030 Compensatory Pay Accrual                   | 4,067                  | 1,108                  | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51120 Membership & Licensing Fees                | 818                    | 2,475                  | 2,703                  | 2,703                    | 2,409                  | 2,457                     | 2,506                     |
| 51210 FICA Taxes                                 | 221,939                | 220,326                | 278,004                | 214,213                  | 285,254                | 298,721                   | 307,892                   |
| 51220 Group Insurance                            | 341,454                | 326,742                | 418,998                | 316,446                  | 447,444                | 490,028                   | 530,311                   |
| 51230 Pension Contribution                       | 573,234                | 524,341                | 651,317                | 561,525                  | 799,603                | 805,972                   | 806,171                   |
| 51231 Pension Contributions-DC Plan              | 0                      | 50,049                 | 0                      | 43,529                   | 0                      | 0                         | 0                         |
| 51234 EAP  | 553                    | 533                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51510 Temporary Help                             | 3,506,324              | 3,956,369              | 3,188,425              | 3,915,546                | 3,477,575              | 3,584,337                 | 3,694,376                 |
| <b>Total Personnel Services</b>                  | <b>\$7,585,661</b>     | <b>\$8,021,517</b>     | <b>\$8,220,228</b>     | <b>\$8,021,641</b>       | <b>\$8,771,366</b>     | <b>\$9,127,760</b>        | <b>\$9,408,652</b>        |
| 52070 Hardware                                   | \$0                    | \$384                  | \$0                    | \$0                      | \$0                    | \$0                       | \$0                       |
| 52090 Electrical Supplies                        | 489                    | 444                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52100 Instrument Supplies                        | 0                      | 491                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52310 Telephone/Communic Equip/Suppl             | 4,762                  | 1,895                  | 4,500                  | 4,495                    | 4,500                  | 4,590                     | 4,682                     |
| 52320 Office Supplies                            | 6,055                  | 751                    | 2,300                  | 2,300                    | 2,300                  | 2,346                     | 2,393                     |
| 52330 Computer Supplies                          | 232,811                | 250,059                | 292,729                | 452,293                  | 128,306                | 505,872                   | 133,490                   |
| 52340 Computer Equipment - Non-Capital           | 259,578                | 201,319                | 135,940                | 67,207                   | 16,000                 | 16,320                    | 16,646                    |
| 52380 Publications/Training Supplies             | 24,328                 | 25,425                 | 26,180                 | 26,250                   | 42,750                 | 43,605                    | 44,477                    |
| 52390 Administrative Supplies                    | 2,035                  | 1,787                  | 4,900                  | 3,650                    | 4,900                  | 4,998                     | 5,098                     |
| 52400 Furniture & Office Equipment - Non-Capital | 330                    | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| <b>Total Supplies</b>                            | <b>\$530,388</b>       | <b>\$482,556</b>       | <b>\$466,549</b>       | <b>\$556,195</b>         | <b>\$198,756</b>       | <b>\$577,731</b>          | <b>\$206,786</b>          |
| 53270 Telephone Usage                            | \$597,112              | \$752,651              | \$765,471              | \$808,549                | \$790,896              | \$802,759                 | \$814,800                 |
| <b>Total Usage</b>                               | <b>\$597,112</b>       | <b>\$752,651</b>       | <b>\$765,471</b>       | <b>\$808,549</b>         | <b>\$790,896</b>       | <b>\$802,759</b>          | <b>\$814,800</b>          |
| 54050 Office System Services                     | \$2,646,607            | \$3,032,219            | \$3,156,547            | \$3,344,817              | \$3,254,543            | \$3,673,136               | \$3,739,529               |
| 54080 Advertising Services                       | 3,585                  | 4,222                  | 4,703                  | 4,703                    | 4,703                  | 4,797                     | 4,892                     |
| 54100 Travel Expenses                            | 18,949                 | 24,601                 | 42,000                 | 38,300                   | 35,300                 | 36,006                    | 36,726                    |
| 54140 Training Programs/Seminar Fees             | 82,805                 | 81,405                 | 94,900                 | 89,400                   | 92,400                 | 94,248                    | 96,133                    |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T4500 - Information Systems Department**

|   | Actual<br>FY15      | Actual<br>FY16      | Budget<br>FY17      | Forecast<br>FY17    | Budget<br>FY18      | Projected<br>FY19   | Projected<br>FY20   |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 54180 Courier And Freight                           | 800                 | 2,286               | 0                   | 0                   | 0                   | 0                   | 0                   |
| 54190 Property & Other Space Rental                 | 9,592               | 12,590              | 10,200              | 9,753               | 1,200               | 1,224               | 1,248               |
| 54520 Professional Service                          | 1,385,650           | 218,923             | 623,552             | 575,091             | 724,138             | 1,723,788           | 1,438,560           |
| 54530 Building Repairs & Services                   | 38,859              | 12,675              | 0                   | 1,195               | 0                   | 0                   | 0                   |
| 54570 Machinery & Equipment Services                | 6,843               | 226                 | 0                   | 10                  | 0                   | 0                   | 0                   |
| 54600 Electrical Repair Services                    | 4,444               | 1,561               | 0                   | 0                   | 0                   | 0                   | 0                   |
| <b>Total Contractual Services</b>                   | <b>\$4,198,135</b>  | <b>\$3,390,707</b>  | <b>\$3,931,902</b>  | <b>\$4,063,269</b>  | <b>\$4,112,284</b>  | <b>\$5,533,199</b>  | <b>\$5,317,089</b>  |
| 55110 Computer Equipment                            | \$104,014           | \$339,074           | \$389,000           | \$389,000           | \$90,000            | \$1,080,276         | \$93,636            |
| <b>Total Capital Outlay</b>                         | <b>\$104,014</b>    | <b>\$339,074</b>    | <b>\$389,000</b>    | <b>\$389,000</b>    | <b>\$90,000</b>     | <b>\$1,080,276</b>  | <b>\$93,636</b>     |
| <b>Total T4500 - Information Systems Department</b> |                     |                     |                     |                     |                     |                     |                     |
| <b>General Fund Operating Expense</b>               | <b>\$13,015,311</b> | <b>\$12,986,504</b> | <b>\$13,773,149</b> | <b>\$13,838,654</b> | <b>\$13,963,301</b> | <b>\$17,121,725</b> | <b>\$15,840,964</b> |



# ENGINEERING



**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T8000 - Engineering Department**

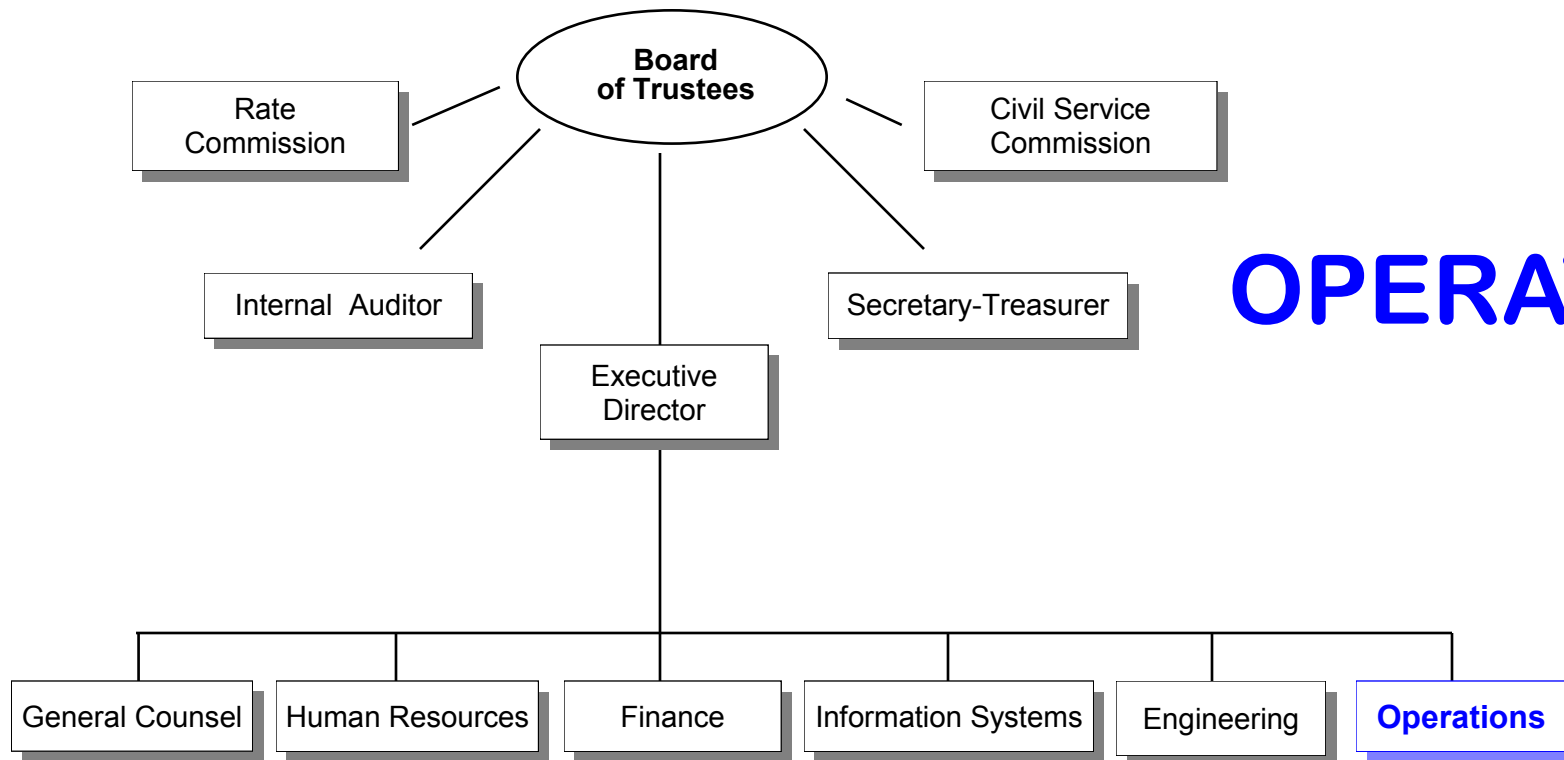
|   | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 51010 Salaries & Wages                    | \$15,155,084           | \$15,601,497           | \$16,761,614           | \$15,594,281             | \$16,822,960           | \$17,378,281              | \$17,911,795              |
| 51020 Overtime                            | 186,773                | 135,321                | 141,705                | 127,000                  | 139,440                | 143,721                   | 148,133                   |
| 51025 Labor Cost Allocation               | (186,176)              | 0                      | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51030 Compensatory Pay Accrual            | 1,126                  | 5,952                  | 0                      | 616                      | 0                      | 0                         | 0                         |
| 51060 Worker's Compensation Pay           | 0                      | 1,722                  | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51120 Membership & Licensing Fees         | 9,636                  | 9,696                  | 13,372                 | 13,097                   | 13,103                 | 13,328                    | 13,558                    |
| 51210 FICA Taxes                          | 1,134,254              | 1,161,548              | 1,282,898              | 1,162,077                | 1,289,546              | 1,320,245                 | 1,360,777                 |
| 51220 Group Insurance                     | 2,067,969              | 2,057,106              | 2,199,105              | 2,098,076                | 2,356,344              | 2,559,542                 | 2,771,067                 |
| 51230 Pension Contribution                | 3,076,230              | 2,842,899              | 3,365,037              | 2,871,165                | 3,950,269              | 3,987,046                 | 4,001,090                 |
| 51231 Pension Contributions-DC Plan       | 0                      | 246,557                | 0                      | 285,836                  | 0                      | 0                         | 0                         |
| 51234 EAP                                 | 3,463                  | 3,518                  | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51510 Temporary Help                      | 44,227                 | 96,163                 | 54,000                 | 73,000                   | 54,720                 | 56,400                    | 58,131                    |
| <b>Total Personnel Services</b>           | <b>\$21,492,588</b>    | <b>\$22,161,979</b>    | <b>\$23,817,731</b>    | <b>\$22,225,148</b>      | <b>\$24,626,382</b>    | <b>\$25,458,564</b>       | <b>\$26,264,551</b>       |
| 52010 Fuels,Lubricants,Gases              | \$6,389                | \$5,595                | \$7,600                | \$6,050                  | \$6,300                | \$6,426                   | \$6,555                   |
| 52020 Motor Vehicle Parts & Equip         | 0                      | 34                     | 0                      | 20                       | 0                      | 0                         | 0                         |
| 52030 Machinery & Equipment Parts         | 1,236                  | 6,936                  | 7,800                  | 7,420                    | 7,800                  | 7,956                     | 8,115                     |
| 52040 Machinery & Equipment - Non-Capital | 21,765                 | 13,558                 | 28,300                 | 20,000                   | 21,400                 | 21,828                    | 22,265                    |
| 52050 Construction & Bldg Supplies        | 41,500                 | 47,278                 | 52,100                 | 52,050                   | 65,100                 | 66,402                    | 67,730                    |
| 52070 Hardware                            | 2,167                  | 5,907                  | 13,500                 | 7,200                    | 300                    | 306                       | 312                       |
| 52080 Hose Supplies                       | 1,694                  | 2,119                  | 2,740                  | 2,500                    | 2,640                  | 2,693                     | 2,747                     |
| 52090 Electrical Supplies                 | 4,144                  | 4,877                  | 4,170                  | 4,200                    | 4,670                  | 4,763                     | 4,859                     |
| 52100 Instrument Supplies                 | 12,947                 | 20,006                 | 10,760                 | 20,150                   | 20,800                 | 21,216                    | 21,640                    |
| 52110 Chemical Supplies                   | 90,817                 | 87,364                 | 100,000                | 90,000                   | 90,000                 | 91,800                    | 93,636                    |
| 52120 Laboratory Supplies                 | 121,074                | 120,932                | 117,284                | 120,020                  | 121,486                | 123,916                   | 126,394                   |
| 52130 Engineering & Drafting Supply       | 1,394                  | 1,545                  | 3,250                  | 2,000                    | 3,250                  | 3,315                     | 3,381                     |
| 52160 Paint Supplies                      | 35                     | 170                    | 0                      | 20                       | 0                      | 0                         | 0                         |
| 52170 Safety Supplies                     | 12,580                 | 12,637                 | 12,106                 | 12,400                   | 12,256                 | 12,501                    | 12,751                    |
| 52220 Janitorial Supplies                 | 3,392                  | 2,245                  | 4,100                  | 3,100                    | 3,100                  | 3,162                     | 3,225                     |
| 52240 Hand Tools                          | 3,840                  | 1,899                  | 1,100                  | 1,150                    | 1,000                  | 1,020                     | 1,040                     |
| 52280 Uniforms                            | 14,521                 | 17,299                 | 20,358                 | 17,960                   | 19,411                 | 19,799                    | 20,195                    |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T8000 - Engineering Department**

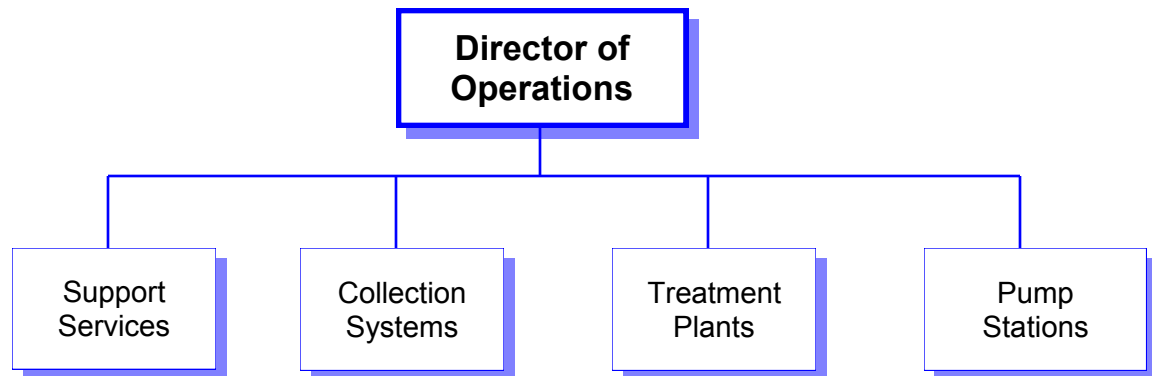
|  | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 52300 Safety Footwear                            | 17,604                 | 15,989                 | 20,400                 | 17,900                   | 20,100                 | 20,502                    | 20,912                    |
| 52310 Telephone/Communic Equip/Suppl             | 372                    | 2,155                  | 1,625                  | 1,625                    | 1,500                  | 1,530                     | 1,561                     |
| 52320 Office Supplies                            | 36,636                 | 37,682                 | 43,250                 | 40,750                   | 40,000                 | 40,800                    | 41,616                    |
| 52330 Computer Supplies                          | 93,289                 | 62,551                 | 391,500                | 161,500                  | 29,700                 | 30,294                    | 30,900                    |
| 52340 Computer Equipment - Non-Capital           | 43,620                 | 20,759                 | 22,790                 | 20,790                   | 29,590                 | 30,182                    | 30,785                    |
| 52370 Photo & Video Supplies                     | 551                    | 21                     | 1,200                  | 600                      | 800                    | 816                       | 832                       |
| 52380 Publications/Training Supplies             | 5,240                  | 5,563                  | 8,100                  | 9,100                    | 8,200                  | 8,364                     | 8,531                     |
| 52390 Administrative Supplies                    | 5,764                  | 4,020                  | 4,100                  | 4,050                    | 3,650                  | 3,723                     | 3,797                     |
| 52400 Furniture & Office Equipment - Non-Capital | 11,907                 | 3,376                  | 8,000                  | 6,400                    | 5,400                  | 5,508                     | 5,618                     |
| <b>Total Supplies</b>                            | <b>\$554,478</b>       | <b>\$502,516</b>       | <b>\$886,133</b>       | <b>\$628,955</b>         | <b>\$518,453</b>       | <b>\$528,822</b>          | <b>\$539,399</b>          |
| 53060 Electric Usage                             | \$798                  | \$211                  | \$0                    | \$0                      | \$0                    | \$0                       | \$0                       |
| 53070 Natural Gas Usage                          | 696                    | 54                     | 0                      | 0                        | 0                      | 0                         | 0                         |
| 53270 Telephone Usage                            | 39,601                 | 52,090                 | 49,020                 | 46,660                   | 54,512                 | 55,330                    | 56,160                    |
| <b>Total Usage</b>                               | <b>\$41,096</b>        | <b>\$52,354</b>        | <b>\$49,020</b>        | <b>\$46,660</b>          | <b>\$54,512</b>        | <b>\$55,330</b>           | <b>\$56,160</b>           |
| 54010 Postage                                    | \$0                    | \$0                    | \$0                    | \$50                     | \$0                    | \$0                       | \$0                       |
| 54050 Office System Services                     | 52,067                 | 56,571                 | 92,000                 | 54,420                   | 15,000                 | 15,300                    | 15,606                    |
| 54060 Printing Services                          | 11,231                 | 13,433                 | 16,710                 | 13,800                   | 14,410                 | 14,698                    | 14,992                    |
| 54080 Advertising Services                       | 2,528                  | 2,566                  | 59,750                 | 29,000                   | 28,750                 | 29,325                    | 29,912                    |
| 54100 Travel Expenses                            | 202,794                | 248,836                | 260,004                | 244,595                  | 189,944                | 193,743                   | 197,618                   |
| 54120 Photo Services                             | 0                      | 0                      | 300                    | 300                      | 200                    | 204                       | 208                       |
| 54140 Training Programs/Seminar Fees             | 34,569                 | 39,524                 | 49,970                 | 31,600                   | 41,560                 | 42,391                    | 43,239                    |
| 54160 Data Imaging Services                      | 21,607                 | 8,575                  | 44,000                 | 20,800                   | 38,800                 | 39,576                    | 40,368                    |
| 54180 Courier And Freight                        | 41,984                 | 43,292                 | 42,000                 | 41,900                   | 41,850                 | 42,687                    | 43,541                    |
| 54190 Property & Other Space Rental              | 93,027                 | 82,692                 | 64,600                 | 59,600                   | 70,000                 | 71,400                    | 72,828                    |
| 54420 Court Costs & Lien Fees                    | 2,384                  | 1,918                  | 2,800                  | 2,800                    | 2,800                  | 2,856                     | 2,913                     |
| 54440 Easement Acquisitions/Fees                 | 14,623                 | 30,992                 | 15,000                 | 18,000                   | 15,000                 | 15,300                    | 15,606                    |
| 54520 Professional Service                       | 75,730                 | 150,891                | 382,500                | 677,000                  | 177,500                | 226,700                   | 184,671                   |
| 54530 Building Repairs & Services                | 7,795                  | 3,455                  | 500                    | 11,500                   | 1,000                  | 1,020                     | 1,040                     |
| 54540 Janitorial Services                        | 31,860                 | 35,380                 | 37,000                 | 37,000                   | 41,000                 | 41,820                    | 42,656                    |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T8000 - Engineering Department**

|  | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 54560 Motor Vehicle Services   | 13,066                 | 9,315                  | 8,448                  | 9,148                    | 11,712                 | 11,946                    | 12,185                    |
| 54570 Machinery & Equipment Services   | 832                    | 1,894                  | 1,500                  | 1,500                    | 1,500                  | 1,530                     | 1,561                     |
| 54580 Equipment Rental   | 1,365                  | 1,401                  | 4,000                  | 2,000                    | 2,000                  | 2,040                     | 2,081                     |
| 54610 Instrument Repair Services   | 46,909                 | 43,497                 | 60,800                 | 50,200                   | 51,000                 | 52,020                    | 53,060                    |
| 54630 HVAC Services  | 0                      | 38,620                 | 3,200                  | 3,200                    | 3,200                  | 3,264                     | 3,329                     |
| 54640 Damage Repairs & Services  | 0                      | 0                      | 7,000                  | 1,000                    | 7,000                  | 7,140                     | 7,283                     |
| 54650 Waste Hauling  | 12,409                 | 8,305                  | 18,150                 | 18,000                   | 19,150                 | 19,533                    | 19,924                    |
| 54670 Other Governmental Fees  | 2,789                  | 1,267                  | 5,950                  | 5,950                    | 3,000                  | 3,060                     | 3,121                     |
| 54680 Laboratory Testing Services  | 34,525                 | 31,758                 | 35,000                 | 35,000                   | 35,000                 | 35,700                    | 36,414                    |
| 54700 Asbestos Removal Services  | 3,978                  | 7,540                  | 0                      | 0                        | 0                      | 0                         | 0                         |
| 54710 Community Outreach Programs  | 13,847                 | 13,628                 | 19,000                 | 20,000                   | 15,500                 | 15,810                    | 16,126                    |
| 54720 Tree Removal/Weed Spraying   | 700                    | 0                      | 2,000                  | 1,000                    | 1,000                  | 1,020                     | 1,040                     |
| <b>Total Contractual Services</b>  | <b>\$722,616</b>       | <b>\$875,350</b>       | <b>\$1,232,182</b>     | <b>\$1,389,363</b>       | <b>\$827,876</b>       | <b>\$890,084</b>          | <b>\$861,322</b>          |
| 55060 Motor Vehicles   | \$0                    | \$0                    | \$72,000               | \$0                      | \$0                    | \$0                       | \$0                       |
| 55080 Instruments & Apparatus  | 29,454                 | 77,961                 | 139,000                | 100,000                  | 36,000                 | 36,720                    | 37,454                    |
| 55090 Furniture & Office Equipment   | 0                      | 0                      | 4,950                  | 4,950                    | 0                      | 0                         | 0                         |
| 55110 Computer Equipment   | 0                      | 0                      | 9,000                  | 9,000                    | 0                      | 0                         | 0                         |
| <b>Total Capital Outlay</b>  | <b>\$29,454</b>        | <b>\$77,961</b>        | <b>\$224,950</b>       | <b>\$113,950</b>         | <b>\$36,000</b>        | <b>\$36,720</b>           | <b>\$37,454</b>           |
| <b>Total T8000 - Engineering Department<br/>General Fund Operating Expense</b> | <b>\$22,840,231</b>    | <b>\$23,670,160</b>    | <b>\$26,210,016</b>    | <b>\$24,404,076</b>      | <b>\$26,063,223</b>    | <b>\$26,969,519</b>       | <b>\$27,758,885</b>       |



# OPERATIONS



**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T6000 - Operations Department**

|   | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|---|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 51010 Salaries & Wages                    | \$34,740,451           | \$35,667,540           | \$38,204,282           | \$36,357,539             | \$38,647,491           | \$39,903,876              | \$41,128,925              |
| 51020 Overtime                            | 2,683,803              | 2,494,364              | 2,408,702              | 2,421,234                | 2,375,095              | 2,448,010                 | 2,523,164                 |
| 51030 Compensatory Pay Accrual            | 6,296                  | 2,187                  | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51060 Worker's Compensation Pay           | 62,500                 | 135,030                | 0                      | 116,049                  | 0                      | 0                         | 0                         |
| 51100 Emp Service & Incentive Awards      | 0                      | 3,160                  | 0                      | 1,020                    | 0                      | 0                         | 0                         |
| 51120 Membership & Licensing Fees         | 139,812                | 145,905                | 58,549                 | 58,536                   | 57,576                 | 58,898                    | 60,072                    |
| 51210 FICA Taxes                          | 2,746,178              | 2,819,047              | 3,085,105              | 2,745,903                | 3,129,025              | 2,998,179                 | 3,090,223                 |
| 51220 Group Insurance                     | 5,519,237              | 5,549,854              | 5,930,923              | 5,717,536                | 6,779,929              | 7,371,872                 | 7,985,247                 |
| 51230 Pension Contribution                | 6,562,040              | 5,788,131              | 7,194,934              | 5,965,313                | 8,858,751              | 8,729,000                 | 8,734,922                 |
| 51231 Pension Contributions-DC Plan       | 0                      | 791,114                | 0                      | 865,452                  | 0                      | 0                         | 0                         |
| 51234 EAP                                 | 8,929                  | 9,073                  | 0                      | 0                        | 0                      | 0                         | 0                         |
| 51510 Temporary Help                      | 40,500                 | 1,943                  | 0                      | 0                        | 0                      | 0                         | 0                         |
| <b>Total Personnel Services</b>           | <b>\$52,509,747</b>    | <b>\$53,407,346</b>    | <b>\$56,882,495</b>    | <b>\$54,248,583</b>      | <b>\$59,847,865</b>    | <b>\$61,509,835</b>       | <b>\$63,522,552</b>       |
| 52010 Fuels,Lubricants,Gases              | \$1,255,802            | \$993,196              | \$1,382,815            | \$1,195,234              | \$1,240,624            | \$1,265,437               | \$1,290,746               |
| 52020 Motor Vehicle Parts & Equip         | 423,869                | 422,757                | 450,328                | 453,346                  | 461,035                | 470,256                   | 479,661                   |
| 52030 Machinery & Equipment Parts         | 3,705,706              | 3,538,054              | 3,781,287              | 3,516,634                | 3,556,441              | 3,663,570                 | 3,736,121                 |
| 52040 Machinery & Equipment - Non-Capital | 116,220                | (49,288)               | 192,175                | 36,033                   | 29,275                 | 29,861                    | 30,458                    |
| 52050 Construction & Bldg Supplies        | 2,138,030              | 2,006,891              | 2,392,143              | 2,416,856                | 2,354,303              | 2,401,389                 | 2,449,417                 |
| 52060 Building - Non-Capital              | 0                      | 0                      | 9,500                  | 0                        | 0                      | 0                         | 0                         |
| 52070 Hardware                            | 115,072                | 122,251                | 116,138                | 166,603                  | 120,897                | 123,315                   | 125,781                   |
| 52080 Hose Supplies                       | 219,999                | 264,972                | 263,852                | 263,630                  | 245,610                | 250,522                   | 263,533                   |
| 52090 Electrical Supplies                 | 944,407                | 1,405,536              | 1,061,130              | 1,080,101                | 1,093,630              | 1,115,503                 | 1,137,813                 |
| 52100 Instrument Supplies                 | 1,499,512              | 539,682                | 886,481                | 524,645                  | 686,587                | 700,319                   | 714,325                   |
| 52110 Chemical Supplies                   | 3,787,944              | 3,462,436              | 4,067,406              | 3,873,495                | 3,666,586              | 3,744,242                 | 3,818,127                 |
| 52120 Laboratory Supplies                 | 7,502                  | 6,945                  | 11,158                 | 14,140                   | 11,031                 | 11,252                    | 11,477                    |
| 52150 Plumbing Supplies                   | 378,671                | 309,732                | 543,712                | 511,855                  | 516,512                | 526,842                   | 537,379                   |
| 52160 Paint Supplies                      | 50,215                 | 43,926                 | 65,440                 | 54,725                   | 58,608                 | 59,780                    | 60,976                    |
| 52170 Safety Supplies                     | 396,793                | 342,607                | 374,242                | 366,059                  | 330,929                | 337,548                   | 344,299                   |
| 52220 Janitorial Supplies                 | 106,806                | 107,179                | 130,129                | 148,118                  | 133,747                | 136,422                   | 139,150                   |
| 52240 Hand Tools                          | 350,880                | 355,957                | 297,906                | 339,617                  | 300,685                | 306,699                   | 312,833                   |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T6000 - Operations Department**

|  | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 52280 Uniforms                                   | 230,925                | 299,541                | 314,534                | 318,516                  | 320,936                | 324,156                   | 330,639                   |
| 52300 Safety Footwear                            | 110,620                | 119,058                | 123,000                | 116,122                  | 122,800                | 124,440                   | 126,929                   |
| 52310 Telephone/Communic Equip/Suppl             | 11,250                 | 8,853                  | 18,231                 | 15,794                   | 11,742                 | 11,977                    | 12,216                    |
| 52320 Office Supplies                            | 52,261                 | 32,880                 | 42,305                 | 37,649                   | 37,811                 | 38,567                    | 39,339                    |
| 52330 Computer Supplies                          | 134,455                | 124,797                | 98,128                 | 107,689                  | 67,065                 | 68,406                    | 69,774                    |
| 52340 Computer Equipment - Non-Capital           | 56,992                 | 40,526                 | 77,215                 | 47,104                   | 38,079                 | 43,431                    | 44,299                    |
| 52360 Grounds Supplies                           | 19,411                 | 12,708                 | 26,324                 | 24,504                   | 20,586                 | 20,998                    | 21,418                    |
| 52370 Photo & Video Supplies                     | 11,279                 | 9,620                  | 7,798                  | 9,245                    | 7,938                  | 8,097                     | 8,259                     |
| 52380 Publications/Training Supplies             | 6,778                  | 1,263                  | 8,234                  | 9,180                    | 9,360                  | 9,547                     | 9,738                     |
| 52390 Administrative Supplies                    | 5,077                  | 8,950                  | 14,053                 | 12,048                   | 11,704                 | 11,938                    | 12,177                    |
| 52400 Furniture & Office Equipment - Non-Capital | 39,627                 | 45,116                 | 22,400                 | 35,543                   | 23,600                 | 24,072                    | 24,553                    |
| 52990 Inventory (I/D)                            | 140,509                | (56,322)               | 0                      | (349,982)                | 0                      | 0                         | 0                         |
| 52991 Inventory Obsolence                        | (108,815)              | (198,055)              | 0                      | 0                        | 0                      | 0                         | 0                         |
| 52999 Inventory Expense Control Account          | 5,417                  | 480                    | 0                      | 0                        | 0                      | 0                         | 0                         |
| <b>Total Supplies</b>                            | <b>\$16,213,214</b>    | <b>\$14,322,248</b>    | <b>\$16,778,065</b>    | <b>\$15,344,503</b>      | <b>\$15,478,121</b>    | <b>\$15,828,584</b>       | <b>\$16,151,435</b>       |
| 53060 Electric Usage                             | \$12,742,310           | \$12,546,540           | \$13,066,496           | \$12,982,388             | \$13,495,376           | \$13,655,145              | \$13,859,222              |
| 53070 Natural Gas Usage                          | 2,028,437              | 1,645,411              | 2,160,855              | 1,991,032                | 1,969,021              | 1,998,557                 | 2,028,535                 |
| 53080 Water Usage                                | 579,595                | 816,149                | 604,795                | 657,877                  | 692,004                | 702,384                   | 712,920                   |
| 53270 Telephone Usage                            | 250,214                | 312,868                | 276,291                | 259,687                  | 230,327                | 233,051                   | 236,547                   |
| <b>Total Usage</b>                               | <b>\$15,600,556</b>    | <b>\$15,320,968</b>    | <b>\$16,108,437</b>    | <b>\$15,890,985</b>      | <b>\$16,386,728</b>    | <b>\$16,589,136</b>       | <b>\$16,837,223</b>       |
| 54010 Postage                                    | \$58                   | \$56                   | \$326                  | \$300                    | \$306                  | \$312                     | \$318                     |
| 54050 Office System Services                     | 21,469                 | 14,877                 | 7,793                  | 14,042                   | 14,518                 | 14,808                    | 15,105                    |
| 54060 Printing Services                          | 4,552                  | 2,731                  | 9,465                  | 10,739                   | 6,114                  | 6,236                     | 6,361                     |
| 54100 Travel Expenses                            | 58,642                 | 64,433                 | 79,601                 | 75,893                   | 70,078                 | 71,582                    | 73,014                    |
| 54120 Photo Services                             | 0                      | 39                     | 0                      | 0                        | 0                      | 0                         | 0                         |
| 54140 Training Programs/Seminar Fees             | 97,608                 | 150,558                | 78,480                 | 68,972                   | 68,420                 | 75,674                    | 77,187                    |
| 54141 Required Training Programs                 | 1,150                  | 3,881                  | 0                      | 0                        | 0                      | 0                         | 0                         |
| 54180 Courier And Freight                        | 85,008                 | 85,787                 | 94,668                 | 96,191                   | 85,540                 | 87,251                    | 88,996                    |
| 54190 Property & Other Space Rental              | 13,762                 | 14,180                 | 27,600                 | 27,580                   | 25,800                 | 26,316                    | 26,842                    |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T6000 - Operations Department**

|                                      | <b>Actual<br/>FY15</b> | <b>Actual<br/>FY16</b> | <b>Budget<br/>FY17</b> | <b>Forecast<br/>FY17</b> | <b>Budget<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> |
|--------------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|---------------------------|
| 54520 Professional Service           | 1,698,440              | 1,001,649              | 1,097,000              | 1,399,953                | 1,112,900              | 1,285,158                 | 1,157,861                 |
| 54530 Building Repairs & Services    | 1,450,370              | 1,812,237              | 1,375,730              | 1,871,386                | 985,950                | 1,630,669                 | 1,125,782                 |
| 54540 Janitorial Services            | 840,055                | 825,116                | 884,437                | 864,946                  | 890,659                | 908,472                   | 926,642                   |
| 54550 Grounds Services               | 558,436                | 584,627                | 757,373                | 753,921                  | 816,982                | 758,322                   | 774,988                   |
| 54560 Motor Vehicle Services         | 356,275                | 313,862                | 334,783                | 328,615                  | 377,300                | 384,846                   | 392,543                   |
| 54570 Machinery & Equipment Services | 2,591,516              | 3,150,230              | 3,086,089              | 3,180,995                | 2,902,536              | 2,960,587                 | 3,019,798                 |
| 54580 Equipment Rental               | 243,947                | 487,202                | 419,486                | 425,455                  | 404,364                | 412,451                   | 420,700                   |
| 54590 Sewer Rep & Structure Cleaning | 1,480,852              | 1,470,452              | 1,451,629              | 1,379,131                | 1,253,833              | 1,278,910                 | 1,304,488                 |
| 54600 Electrical Repair Services     | 485,512                | 567,236                | 704,575                | 721,333                  | 779,733                | 795,328                   | 811,234                   |
| 54610 Instrument Repair Services     | 268,500                | 405,641                | 313,715                | 304,414                  | 312,401                | 318,649                   | 325,022                   |
| 54620 Plumbing Services              | 254,702                | 911,335                | 651,996                | 830,183                  | 1,000,105              | 961,967                   | 981,206                   |
| 54630 HVAC Services                  | 260,432                | 298,304                | 214,917                | 249,310                  | 195,304                | 199,210                   | 203,194                   |
| 54640 Damage Repairs & Services      | 27,901                 | 16,586                 | 21,400                 | 20,400                   | 11,000                 | 11,220                    | 11,444                    |
| 54650 Waste Hauling                  | 1,358,675              | 1,289,952              | 1,545,106              | 1,285,544                | 1,305,491              | 1,321,392                 | 1,347,820                 |
| 54660 Ash Hauling                    | 444,749                | 198,751                | 792,000                | 792,000                  | 770,000                | 324,450                   | 816,893                   |
| 54670 Other Governmental Fees        | 863,835                | 896,388                | 1,162,540              | 1,141,986                | 1,199,091              | 1,223,073                 | 1,247,534                 |
| 54680 Laboratory Testing Services    | 309,414                | 558,004                | 316,850                | 359,716                  | 315,550                | 321,861                   | 328,298                   |
| 54690 Safety Services                | 44,281                 | 44,893                 | 109,983                | 104,230                  | 101,601                | 103,633                   | 105,706                   |
| 54700 Asbestos Removal Services      | 65,086                 | 45,835                 | 52,500                 | 52,500                   | 32,500                 | 33,150                    | 33,813                    |
| 54720 Tree Removal/Weed Spraying     | 214,591                | 272,386                | 258,000                | 359,000                  | 497,000                | 463,080                   | 472,342                   |
| <b>Total Contractual Services</b>    | <b>\$14,099,818</b>    | <b>\$15,487,230</b>    | <b>\$15,848,041</b>    | <b>\$16,718,736</b>      | <b>\$15,535,076</b>    | <b>\$15,978,607</b>       | <b>\$16,095,133</b>       |
| 55020 Building Purchases             | \$0                    | \$0                    | \$0                    | \$0                      | \$743,600              | \$0                       | \$0                       |
| 55030 Structural Improvements        | 62,653                 | 29,060                 | 150,000                | 111,000                  | 20,001                 | 20,400                    | 465,808                   |
| 55040 Processing Equipment           | 598,412                | 568,414                | 240,000                | 453,797                  | 270,500                | 275,910                   | 281,428                   |
| 55050 Auxiliary Equipment            | 13,970                 | 34,475                 | 0                      | 32,435                   | 49,000                 | 49,980                    | 50,980                    |
| 55060 Motor Vehicles                 | 2,766,895              | 2,494,874              | 3,665,000              | 3,494,792                | 3,250,000              | 3,315,000                 | 3,381,300                 |
| 55070 Machinery & Implements         | 337,649                | 1,127,323              | 225,000                | 430,194                  | 544,000                | 554,880                   | 565,978                   |
| 55080 Instruments & Apparatus        | 293,336                | 131,258                | 190,500                | 251,338                  | 138,700                | 141,474                   | 144,303                   |
| 55090 Furniture & Office Equipment   | 0                      | 0                      | 24,950                 | 20,000                   | 15,000                 | 15,300                    | 15,606                    |
| 55110 Computer Equipment             | 9,455                  | 55,620                 | 11,800                 | 27,819                   | 2,000                  | 2,040                     | 2,081                     |

**Metropolitan St. Louis Sewer District**  
**FY18 General Fund Budget and Two Year Projection**  
**T6000 - Operations Department**

|   | Actual<br>FY15       | Actual<br>FY16       | Budget<br>FY17       | Forecast<br>FY17     | Budget<br>FY18       | Projected<br>FY19    | Projected<br>FY20    |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total Capital Outlay  | \$4,082,370          | \$4,441,024          | \$4,507,250          | \$4,821,375          | \$5,032,801          | \$4,374,984          | \$4,907,484          |
| Total T6000 - Operations Department<br>General Fund Operating Expense | <u>\$102,505,706</u> | <u>\$102,978,817</u> | <u>\$110,124,289</u> | <u>\$107,024,182</u> | <u>\$112,280,592</u> | <u>\$114,281,145</u> | <u>\$117,513,827</u> |
|   |                      |                      |                      |                      |                      |                      |                      |



**These funds were established to account for proceeds from the wastewater and stormwater user charges of the District. These revenues provide for the operation, maintenance and improvement of the District's sewer infrastructure.**

**In April 2016 the stormwater user charge was eliminated when voters approved a district-wide property tax. This property tax will be recorded in the OMCI section.**

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**3000 - Revenue Funds**

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$0                      | \$0                    | \$0                    | \$0                    |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Wastewater User Charge           | 279,555,882            | 300,803,084            | 338,418,891            | 325,156,122              | 359,039,025            | 395,215,508            | 434,464,196            |
| Stormwater User Charge           | 1,409,239              | 1,433,561              | 0                      | (5,853)                  | 0                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>280,965,121</b>     | <b>302,236,645</b>     | <b>338,418,891</b>     | <b>325,150,269</b>       | <b>359,039,025</b>     | <b>395,215,508</b>     | <b>434,464,196</b>     |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| <b>Total Expenditures</b>        | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                 | <b>0</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | 280,965,121            | 302,236,645            | 338,418,891            | 325,150,269              | 359,039,025            | 395,215,508            | 434,464,196            |
| Interfund Transfers              | (280,965,121)          | (302,236,645)          | (338,418,891)          | (325,150,269)            | (359,039,025)          | (395,215,508)          | (434,464,196)          |
| Increase (Decrease) in Fund Bal. | 0                      | 0                      | 0                      | 0                        | 0                      | -                      | -                      |
| Percentage of Change             | 0%                     | 0%                     | 0%                     | 0%                       | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>               | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             |

METROPOLITAN ST. LOUIS SEWER DISTRICT  
 Projected User Charge Revenue  
 FY18 BUDGET  
 COMPOSITE

|                                      | <u>Projected<br/>Revenue</u>           |
|--------------------------------------|--|
| <b>WASTEWATER USER CHARGE</b>        |  |
| Metered Single Family                | \$159,625,458                          |
| Unmetered Single Family              | 38,128,475                             |
| Metered Multi-Family                 | 36,625,647                             |
| Unmetered Multi-Family               | 20,996,248                             |
| Non-residential                      | 95,708,868                             |
| Extra Strength Surcharges            | 6,605,077                              |
| Customer Assistance Program          | <u>1,349,252</u>                       |
| Subtotal WASTEWATER USER CHARGE      | \$359,039,025                          |
| <br><b>GENERAL FUND USER CHARGES</b> |  |
| Bad Debt Provision                   | (\$2,460,000)                          |
| Adjustments, Late Charges & Other    | <u>3,844,900</u>                       |
|                                      | \$1,384,900                            |
| <br><b>USER CHARGE REVENUE</b>       | <br><b><u><u>\$360,423,925</u></u></b> |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 3306 - Wastewater Revenue Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$0                      | \$0                    | \$0                    | \$0                    |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Wastewater User Charge           | 279,555,882            | 300,803,084            | 338,418,891            | 325,156,122              | 359,039,025            | 395,215,508            | 434,464,196            |
| <b>Total Revenues</b>            | <b>279,555,882</b>     | <b>300,803,084</b>     | <b>338,418,891</b>     | <b>325,156,122</b>       | <b>359,039,025</b>     | <b>395,215,508</b>     | <b>434,464,196</b>     |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| <b>Total Expenditures</b>        | -                      | -                      | -                      | -                        | -                      | -                      | -                      |
| Net Operating Income (Loss)      | 279,555,882            | 300,803,084            | 338,418,891            | 325,156,122              | 359,039,025            | 395,215,508            | 434,464,196            |
| Interfund Transfers              | (279,555,882)          | (300,803,084)          | (338,418,891)          | (325,156,122)            | (359,039,025)          | (395,215,508)          | (434,464,196)          |
| Increase (Decrease) in Fund Bal. | -                      | -                      | -                      | -                        | -                      | -                      | -                      |
| <i>Percentage of Change</i>      | 0%                     | 0%                     | 0%                     | 0%                       | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>               | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**

Projected User Charge Revenue

**WASTEWATER REVENUE FUND (3306)**

**FY18 BUDGET**

|   | Number of<br>Accounts Billed<br>(Annualized) | Projected<br>Annual Volume |      | Base Charge<br>\$/service | Volume Charge<br>\$/unit | Compliance Charge<br>\$/service | Projected Revenue    | Percent of Total |
|---|--|----------------------------|------|---------------------------|--------------------------|---------------------------------|----------------------|------------------|
| <b>RESIDENTIAL</b>                          |  |                            |      |                           |                          |                                 |                      |                  |
| Metered Single Family                       | 3,556,202                                    | 20,930,980                 | CCFs | 21.52                     | 3.97                     |                                 | \$159,625,458        |                  |
| Customer Assistance Program - Metered       | 31,414                                       | 178,862                    | CCFs | 10.76                     | 1.98                     |                                 | 693,056              |                  |
| Unmetered Single Family                     | 663,019                                      |                            |      | 21.52                     |                          |                                 | 14,268,169           |                  |
| Rooms Single Family                         |  | 3,834,541                  |      |                           | 2.35                     |                                 | 9,011,171            |                  |
| Water Closets Single Family                 |  | 962,845                    |      |                           | 8.76                     |                                 | 8,434,522            |                  |
| Baths Single Family                         |  | 746,853                    |      |                           | 7.30                     |                                 | 5,452,027            |                  |
| Separate Showers Single Family              |  | 131,861                    |      |                           | 7.30                     |                                 | 962,585              |                  |
| Customer Assistance Program - Unmetered     | 15,803                                       | 128,740                    |      |                           |                          |                                 | 438,620              |                  |
| Metered MultiFamily                         | 242,569                                      | 7,910,721                  | CCFs | 21.52                     | 3.97                     |                                 | 36,625,647           |                  |
| Customer Assistance Program - Metered       | 726  | 4,858                      |      | 10.76                     | 1.98                     |                                 | 17,455               |                  |
| Unmetered Multifamily                       | 245,088                                      |                            |      | 21.52                     |                          |                                 | 5,274,294            |                  |
| Rooms Multifamily                           |  | 2,473,711                  |      |                           | 2.35                     |                                 | 5,813,221            |                  |
| Water Closets Multifamily                   |  | 626,084                    |      |                           | 8.76                     |                                 | 5,484,496            |                  |
| Baths Multifamily                           |  | 580,062                    |      |                           | 7.30                     |                                 | 4,234,453            |                  |
| Separate Showers Multifamily                |  | 25,998                     |      |                           | 7.30                     |                                 | 189,785              |                  |
| Customer Assistance Program - Unmetered     | 5,352  | 68,772                     |      | 10.76                     |                          |                                 | 200,121              |                  |
| Subtotal: RESIDENTIAL                       |  |                            |      |                           |                          |                                 | \$256,725,080        | 71%              |
| <b>NON-RESIDENTIAL</b>                      |  |                            |      |                           |                          |                                 |                      |                  |
| Compliance 1 and Base                       | 264,132                                      |                            |      | 21.52                     |                          | 2.95                            | 6,463,310            |                  |
| Compliance 2 and Base                       | 2,232  |                            |      | 21.52                     |                          | 58.94                           | 179,587              |                  |
| Compliance 3 and Base                       | 6,492  |                            |      | 21.52                     |                          | 129.67                          | 981,525              |                  |
| Compliance 4 and Base                       | 1,920  |                            |      | 21.52                     |                          | 191.56                          | 409,114              |                  |
| Compliance 5 and Base                       | 1,140  |                            |      | 21.52                     |                          | 250.50                          | 310,103              |                  |
| Total Non-residential Tier Charges          | 275,916                                      |                            |      |                           |                          |                                 | \$8,343,639          |                  |
| Volume                                      |  | 22,006,355                 | CCFs |                           | 3.97                     |                                 | 87,365,229           |                  |
| <b>Extra Strength Surcharges</b>            |  |                            |      |                           |                          |                                 |                      |                  |
| Suspended Solids over 300 ppm               |  | 6,396                      | Tons |                           | 269.07                   |                                 | 1,720,972            |                  |
| BOD's over 300 ppm                          |  | 6,108                      | Tons |                           | 671.63                   |                                 | 4,102,316            |                  |
| COD's over 600 ppm                          |  | 2,328                      | Tons |                           | 335.82                   |                                 | 781,789              |                  |
| Subtotal: NON-RESIDENTIAL                   |  |                            |      |                           |                          |                                 | \$102,313,945        | 29%              |
| <b>TOTAL WASTEWATER USER CHARGE REVENUE</b> |  |                            |      |                           |                          |                                 | <b>\$359,039,025</b> | 100%             |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**3307 - Stormwater Revenue Fund**

|                             | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|-----------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.         | \$0                    | \$0                    | \$0                    | \$0                      | \$0                    | \$0                    | \$0                    |
| Revenues:                   |                        |                        |                        |                          |                        |                        |                        |
| Stormwater User Charge      | 1,409,239              | 1,433,561              | -                      | (5,853)                  | -                      | -                      | -                      |
| <b>Total Revenues</b>       | <b>1,409,239</b>       | <b>1,433,561</b>       | -                      | <b>(5,853)</b>           | -                      | -                      | -                      |
| Expenditures:               |                        |                        |                        |                          |                        |                        |                        |
| <b>Total Expenditures</b>   | -                      | -                      | -                      | -                        | -                      | -                      | -                      |
| Net Operating Income (Loss) | 1,409,239              | 1,433,561              | -                      | (5,853)                  | 0                      | 0                      | 0                      |
| Interfund Transfers         | (1,409,239)            | (1,433,561)            | -                      | 5,853                    | -                      | -                      | -                      |
| <i>Percentage of Change</i> | 0%                     | 0%                     | 0%                     | 0%                       | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>  | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>               | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             |



## **OPERATION, MAINTENANCE and CONSTRUCTION IMPROVEMENT FUNDS**

**These funds were established to account for proceeds from tax levies. Expenditures are primarily for stormwater sewer improvements and stormwater maintenance and operation.**

**Taxes collected in the various subdistricts must be spent within the subdistrict. Effective in 2016 all subdistrict tax rates were voluntarily set to zero. Fund balances will be spent on either projects or maintenance and operation expense in the respective subdistricts.**

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**5000 - OMCI Funds**

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$69,066,834           | \$76,259,559           | \$70,789,948           | \$73,266,546             | \$61,129,163           | \$58,731,675           | \$57,226,004           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 8,706,287              | 8,952,964              | 25,551,774             | 30,526,719               | 31,378,166             | 31,378,166             | 31,378,166             |
| Interest on Investments          | 462,599                | 764,086                | 377,717                | 568,337                  | 468,722                | 450,309                | 429,772                |
| Connection and Other Fees        | -                      | 8,045                  | -                      | -                        | -                      | -                      | -                      |
| Miscellaneous                    | 1,105                  | -                      | -                      | -                        | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>9,169,991</b>       | <b>9,725,094</b>       | <b>25,929,491</b>      | <b>31,095,056</b>        | <b>31,846,888</b>      | <b>31,828,475</b>      | <b>31,807,938</b>      |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | 383,277                | 384,435                  | 470,672                | 470,672                | 470,672                |
| Construction and Engineering     | 5,529,096              | 13,730,457             | 30,010,000             | 27,026,111               | 14,864,000             | 13,875,000             | 10,974,000             |
| Interfund Labor Transfers        | 14,383,900             | 17,036,162             | 21,812,478             | 16,151,520               | 18,909,703             | 18,988,474             | 19,388,796             |
| <b>Total Expenditures</b>        | <b>19,912,995</b>      | <b>30,766,619</b>      | <b>52,205,754</b>      | <b>43,562,066</b>        | <b>34,244,376</b>      | <b>33,334,146</b>      | <b>30,833,468</b>      |
| Net Operating Income (Loss)      | (10,743,004)           | (21,041,525)           | (26,276,263)           | (12,467,010)             | (2,397,487)            | (1,505,671)            | 974,470                |
| Interfund Transfers              | 17,935,730             | 18,048,511             | 4,799,351              | 329,627                  | -                      | -                      | -                      |
| Increase (Decrease) in Fund Bal. | 7,192,725              | (2,993,014)            | (21,476,912)           | (12,137,383)             | (2,397,487)            | (1,505,671)            | 974,470                |
| Percentage of Change             | 10%                    | -4%                    | -30%                   | -17%                     | -4%                    | -3%                    | 2%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$76,259,559</b>    | <b>\$73,266,546</b>    | <b>\$49,313,036</b>    | <b>\$61,129,163</b>      | <b>\$58,731,675</b>    | <b>\$57,226,004</b>    | <b>\$58,200,474</b>    |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**5110 - Stormwater Regulatory Fund**

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$8,388,316            | \$8,544,835            | \$7,670,429            | \$7,714,914              | \$9,084,622            | \$9,922,388            | \$10,676,257           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | -                      | -                      | -                      | 5,126,936                | 5,210,757              | 5,210,757              | 5,210,757              |
| Interest on Investments          | 49,754                 | 77,993                 | 40,892                 | 77,113                   | 53,112                 | 54,175                 | 55,258                 |
| <b>Total Revenues</b>            | <b>49,754</b>          | <b>77,993</b>          | <b>40,892</b>          | <b>5,204,049</b>         | <b>5,263,869</b>       | <b>5,264,931</b>       | <b>5,266,015</b>       |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | -                        | 78,161                 | 78,161                 | 78,161                 |
| Construction and Engineering     | 40,585                 | -                      | 100,000                | 100,000                  | 100,000                | 100,000                | 100,000                |
| Interfund Labor Transfers        | 6,457,353              | 7,539,096              | 4,092,408              | 4,092,408                | 4,247,942              | 4,332,901              | 4,419,559              |
| <b>Total Expenditures</b>        | <b>6,497,938</b>       | <b>7,539,096</b>       | <b>4,192,408</b>       | <b>4,192,408</b>         | <b>4,426,103</b>       | <b>4,511,062</b>       | <b>4,597,720</b>       |
| Net Operating Income (Loss)      | (6,448,185)            | (7,461,103)            | (4,151,516)            | 1,011,641                | 837,766                | 753,869                | 668,295                |
| Interfund Transfers              | 6,604,703              | 6,631,182              | 5,049,351              | 358,068                  | -                      | -                      | -                      |
| Increase (Decrease) in Fund Bal. | 156,518                | (829,921)              | 897,835                | 1,369,708                | 837,766                | 753,869                | 668,295                |
| <i>Percentage of Change</i>      | 2%                     | -10%                   | 12%                    | 18%                      | 9%                     | 8%                     | 6%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$8,544,835</b>     | <b>\$7,714,914</b>     | <b>\$8,568,264</b>     | <b>\$9,084,622</b>       | <b>\$9,922,388</b>     | <b>\$10,676,257</b>    | <b>\$11,344,552</b>    |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5120 - Districtwide Stormwater Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$0                      | \$10,188,235           | \$22,518,781           | \$29,242,722           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | -                      | -                      | 25,551,774             | 25,494,602               | 26,167,409             | 26,167,409             | 26,167,409             |
| Interest on Investments          | -                      | -                      | 26,783                 | 97,527                   | 97,527                 | 99,477                 | 101,467                |
| <b>Total Revenues</b>            | -                      | -                      | <b>25,578,557</b>      | <b>25,592,129</b>        | <b>26,264,936</b>      | <b>26,266,887</b>      | <b>26,268,876</b>      |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | 383,277                | 383,277                  | 392,511                | 392,511                | 392,511                |
| Construction and Engineering     | -                      | -                      | 10,920,000             | 9,455,000                | 5,540,000              | 10,896,000             | 9,411,000              |
| Interfund Labor Transfers        | -                      | -                      | 8,741,844              | 5,315,618                | 8,001,879              | 8,254,435              | 8,716,704              |
| <b>Total Expenditures</b>        | -                      | -                      | <b>20,045,121</b>      | <b>15,153,894</b>        | <b>13,934,390</b>      | <b>19,542,946</b>      | <b>18,520,215</b>      |
| Net Operating Income (Loss)      | 0                      | 0                      | 5,533,437              | 10,438,235               | 12,330,547             | 6,723,941              | 7,748,662              |
| Interfund Transfers              | -                      | -                      | (250,000)              | (250,000)                | -                      | -                      | -                      |
| Increase (Decrease) in Fund Bal. | 0                      | 0                      | 5,283,437              | 10,188,235               | 12,330,547             | 6,723,941              | 7,748,662              |
| <i>Percentage of Change</i>      | 0%                     | 0%                     | 0%                     | 0%                       | 121%                   | 30%                    | 26%                    |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$0</b>             | <b>\$5,283,437</b>     | <b>\$10,188,235</b>      | <b>\$22,518,781</b>    | <b>\$29,242,722</b>    | <b>\$36,991,383</b>    |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
5130 - Stormwater Operations and Maintenance Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$18,886,493           | \$24,937,493           | \$29,212,597           | \$29,731,052             | \$21,611,507           | \$15,605,550           | \$9,387,125            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 125,051                | 249,741                | 59,443                 | 181,158                  | 111,445                | 113,674                | 115,947                |
| <b>Total Revenues</b>            | <b>125,051</b>         | <b>249,741</b>         | <b>59,443</b>          | <b>181,158</b>           | <b>111,445</b>         | <b>113,674</b>         | <b>115,947</b>         |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Construction and Engineering     | -                      | 220,000                | 2,500,000              | 2,500,000                | 500,000                | 500,000                | 500,000                |
| Interfund Labor Transfers        | 5,405,078              | 6,653,510              | 6,378,528              | 6,022,261                | 5,617,403              | 5,832,099              | 6,055,383              |
| <b>Total Expenditures</b>        | <b>5,405,078</b>       | <b>6,873,510</b>       | <b>8,878,528</b>       | <b>8,522,261</b>         | <b>6,117,403</b>       | <b>6,332,099</b>       | <b>6,555,383</b>       |
| Net Operating Income (Loss)      | (5,280,026)            | (6,623,770)            | (8,819,085)            | (8,341,103)              | (6,005,958)            | (6,218,425)            | (6,439,435)            |
| Interfund Transfers              | 11,331,026             | 11,417,329             | -                      | 221,559                  | -                      | -                      | -                      |
| Increase (Decrease) in Fund Bal. | 6,051,000              | 4,793,559              | (8,819,085)            | (8,119,544)              | (6,005,958)            | (6,218,425)            | (6,439,435)            |
| Percentage of Change             | 32%                    | 19%                    | -30%                   | -27%                     | -28%                   | -40%                   | -69%                   |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$24,937,493</b>    | <b>\$29,731,052</b>    | <b>\$20,393,512</b>    | <b>\$21,611,507</b>      | <b>\$15,605,550</b>    | <b>\$9,387,125</b>     | <b>\$2,947,690</b>     |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**5401 - Bond Place Special Taxing Subdistrict**

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$14,114               | \$14,193               | \$14,198               | \$14,308                 | \$14,419               | \$14,534               | \$14,651               |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 79                     | 115                    | 80                     | 111                      | 115                    | 117                    | 120                    |
| <b>Total Revenues</b>            | <b>79</b>              | <b>115</b>             | <b>80</b>              | <b>111</b>               | <b>115</b>             | <b>117</b>             | <b>120</b>             |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| <b>Total Expenditures</b>        | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | 79                     | 115                    | 80                     | 111                      | 115                    | 117                    | 120                    |
| Increase (Decrease) in Fund Bal. | 79                     | 115                    | 80                     | 111                      | 115                    | 117                    | 120                    |
| <i>Percentage of Change</i>      | <i>1%</i>              | <i>1%</i>              | <i>1%</i>              | <i>1%</i>                | <i>1%</i>              | <i>1%</i>              | <i>1%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$14,193</b>        | <b>\$14,308</b>        | <b>\$14,278</b>        | <b>\$14,419</b>          | <b>\$14,534</b>        | <b>\$14,651</b>        | <b>\$14,770</b>        |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5563 - Clayton Central OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$2,131,370            | \$2,102,620            | \$2,074,168            | \$2,209,345              | \$2,126,816            | \$2,129,456            | \$2,142,349            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | (20,627)               | (6,772)                | -                      | (1,396)                  | -                      | -                      | -                      |
| Interest on Investments          | 12,721                 | 17,915                 | 10,272                 | 16,841                   | 12,640                 | 12,893                 | 13,151                 |
| <b>Total Revenues</b>            | <b>(7,906)</b>         | <b>11,143</b>          | <b>10,272</b>          | <b>15,445</b>            | <b>12,640</b>          | <b>12,893</b>          | <b>13,151</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | (25)                     | -                      | -                      | -                      |
| Construction and Engineering     | -                      | (126,570)              | 250,000                | 98,000                   | -                      | -                      | -                      |
| Interfund Labor Transfers        | 20,844                 | 30,987                 | 10,000                 | -                        | 10,000                 | -                      | -                      |
| <b>Total Expenditures</b>        | <b>20,844</b>          | <b>(95,583)</b>        | <b>260,000</b>         | <b>97,975</b>            | <b>10,000</b>          | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | (28,750)               | 106,726                | (249,728)              | (82,530)                 | 2,640                  | 12,893                 | 13,151                 |
| Increase (Decrease) in Fund Bal. | (28,750)               | 106,726                | (249,728)              | (82,530)                 | 2,640                  | 12,893                 | 13,151                 |
| <i>Percentage of Change</i>      | -1%                    | 5%                     | -12%                   | -4%                      | 0%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$2,102,620</b>     | <b>\$2,209,345</b>     | <b>\$1,824,440</b>     | <b>\$2,126,816</b>       | <b>\$2,129,456</b>     | <b>\$2,142,349</b>     | <b>\$2,155,500</b>     |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5564 - Coldwater Creek OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$6,820,892            | \$7,621,101            | \$4,027,926            | \$4,367,202              | \$673,500              | \$398,961              | \$409,630              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 1,813,497              | 1,994,950              | -                      | (25,093)                 | -                      | -                      | -                      |
| Interest on Investments          | 46,292                 | 70,438                 | 45,422                 | 10,461                   | 10,461                 | 10,670                 | 10,883                 |
| Miscellaneous                    | 1,099                  | -                      | -                      | -                        | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>1,860,887</b>       | <b>2,065,388</b>       | <b>45,422</b>          | <b>(14,632)</b>          | <b>10,461</b>          | <b>10,670</b>          | <b>10,883</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 387                      | -                      | -                      | -                      |
| Construction and Engineering     | 612,538                | 4,697,596              | 3,460,000              | 3,551,678                | 85,000                 | -                      | -                      |
| Interfund Labor Transfers        | 448,140                | 621,692                | 613,348                | 127,005                  | 200,000                | -                      | -                      |
| <b>Total Expenditures</b>        | <b>1,060,678</b>       | <b>5,319,287</b>       | <b>4,073,348</b>       | <b>3,679,070</b>         | <b>285,000</b>         | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | 800,209                | (3,253,899)            | (4,027,926)            | (3,693,702)              | (274,539)              | 10,670                 | 10,883                 |
| Increase (Decrease) in Fund Bal. | 800,209                | (3,253,899)            | (4,027,926)            | (3,693,702)              | (274,539)              | 10,670                 | 10,883                 |
| <i>Percentage of Change</i>      | <i>12%</i>             | <i>-43%</i>            | <i>-100%</i>           | <i>-85%</i>              | <i>-41%</i>            | <i>3%</i>              | <i>3%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$7,621,101</b>     | <b>\$4,367,202</b>     | <b>\$0</b>             | <b>\$673,500</b>         | <b>\$398,961</b>       | <b>\$409,630</b>       | <b>\$420,514</b>       |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

5565 - Creve Coeur Frontenac OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$1,602,634            | \$1,580,259            | \$1,413,939            | \$1,475,805              | \$265,616              | \$224,095              | \$132,744              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | (6,570)                | (6,923)                | -                      | (608)                    | -                      | -                      | -                      |
| Interest on Investments          | 8,830                  | 12,172                 | 10,774                 | 7,606                    | 8,479                  | 8,649                  | 4,602                  |
| <b>Total Revenues</b>            | <b>2,260</b>           | <b>5,249</b>           | <b>10,774</b>          | <b>6,998</b>             | <b>8,479</b>           | <b>8,649</b>           | <b>4,602</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | (8)                      | -                      | -                      | -                      |
| Construction and Engineering     | (50,088)               | -                      | 1,200,000              | 1,200,000                | -                      | -                      | -                      |
| Interfund Labor Transfers        | 74,724                 | 109,703                | 224,713                | 17,195                   | 50,000                 | 100,000                | -                      |
| <b>Total Expenditures</b>        | <b>24,636</b>          | <b>109,703</b>         | <b>1,424,713</b>       | <b>1,217,187</b>         | <b>50,000</b>          | <b>100,000</b>         | -                      |
| Net Operating Income (Loss)      | (22,376)               | (104,454)              | (1,413,939)            | (1,210,189)              | (41,521)               | (91,351)               | 4,602                  |
| Increase (Decrease) in Fund Bal. | (22,376)               | (104,454)              | (1,413,939)            | (1,210,189)              | (41,521)               | (91,351)               | 4,602                  |
| <i>Percentage of Change</i>      | -1%                    | -7%                    | -100%                  | -82%                     | -16%                   | -41%                   | 3%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$1,580,259</b>     | <b>\$1,475,805</b>     | <b>\$0</b>             | <b>\$265,616</b>         | <b>\$224,095</b>       | <b>\$132,744</b>       | <b>\$137,346</b>       |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

5566 - Deer Creek OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$9,816,033            | \$10,467,197           | \$10,790,886           | \$10,603,725             | \$5,927,249            | \$1,122,534            | \$572,064              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 3,487,270              | 3,328,879              | -                      | (25,322)                 | -                      | -                      | -                      |
| Interest on Investments          | 71,618                 | 117,070                | 48,980                 | 60,717                   | 62,284                 | 63,530                 | 64,801                 |
| <b>Total Revenues</b>            | <b>3,558,889</b>       | <b>3,445,949</b>       | <b>48,980</b>          | <b>35,395</b>            | <b>62,284</b>          | <b>63,530</b>          | <b>64,801</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 79                       | -                      | -                      | -                      |
| Construction and Engineering     | 2,614,877              | 2,952,025              | 5,364,000              | 4,451,311                | 4,667,000              | 564,000                | -                      |
| Interfund Labor Transfers        | 292,847                | 357,396                | 1,000,000              | 260,481                  | 200,000                | 50,000                 | -                      |
| <b>Total Expenditures</b>        | <b>2,907,724</b>       | <b>3,309,421</b>       | <b>6,364,000</b>       | <b>4,711,871</b>         | <b>4,867,000</b>       | <b>614,000</b>         | -                      |
| Net Operating Income (Loss)      | 651,164                | 136,528                | (6,315,020)            | (4,676,476)              | (4,804,716)            | (550,470)              | 64,801                 |
| Increase (Decrease) in Fund Bal. | 651,164                | 136,528                | (6,315,020)            | (4,676,476)              | (4,804,716)            | (550,470)              | 64,801                 |
| <i>Percentage of Change</i>      | 7%                     | 1%                     | -59%                   | -44%                     | -81%                   | -49%                   | 11%                    |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$10,467,197</b>    | <b>\$10,603,725</b>    | <b>\$4,475,866</b>     | <b>\$5,927,249</b>       | <b>\$1,122,534</b>     | <b>\$572,064</b>       | <b>\$636,865</b>       |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5569 - Fountain Creek OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$251,117              | \$211,438              | \$39,698               | \$63,109                 | \$68,406               | \$70,165               | \$71,959               |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | (2,092)                | (15)                   | -                      | (18)                     | -                      | -                      | -                      |
| Interest on Investments          | 1,370                  | 1,360                  | 1,137                  | 647                      | 1,759                  | 1,794                  | 1,830                  |
| <b>Total Revenues</b>            | <b>(722)</b>           | <b>1,345</b>           | <b>1,137</b>           | <b>629</b>               | <b>1,759</b>           | <b>1,794</b>           | <b>1,830</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 0                        | -                      | -                      | -                      |
| Construction and Engineering     | (34,112)               | 76,995                 | -                      | (4,668)                  | -                      | -                      | -                      |
| Interfund Labor Transfers        | 73,068                 | 72,680                 | 40,835                 | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>38,956</b>          | <b>149,674</b>         | <b>40,835</b>          | <b>(4,668)</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | (39,679)               | (148,329)              | (39,698)               | 5,297                    | 1,759                  | 1,794                  | 1,830                  |
| Increase (Decrease) in Fund Bal. | (39,679)               | (148,329)              | (39,698)               | 5,297                    | 1,759                  | 1,794                  | 1,830                  |
| <i>Percentage of Change</i>      | -16%                   | -70%                   | -100%                  | 8%                       | 3%                     | 3%                     | 3%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$211,438</b>       | <b>\$63,109</b>        | <b>\$0</b>             | <b>\$68,406</b>          | <b>\$70,165</b>        | <b>\$71,959</b>        | <b>\$73,789</b>        |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5571 - Gravois Creek OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$4,890,500            | \$4,972,799            | \$1,827,218            | \$2,525,034              | \$1,352,274            | \$739,740              | \$657,556              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 1,355,200              | 1,400,537              | -                      | (23,351)                 | -                      | -                      | -                      |
| Interest on Investments          | 38,503                 | 55,282                 | 49,584                 | 17,466                   | 17,466                 | 17,816                 | 18,172                 |
| <b>Total Revenues</b>            | <b>1,393,704</b>       | <b>1,455,818</b>       | <b>49,584</b>          | <b>(5,885)</b>           | <b>17,466</b>          | <b>17,816</b>          | <b>18,172</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | (51)                     | -                      | -                      | -                      |
| Construction and Engineering     | 950,000                | 3,468,920              | 1,476,000              | 1,038,221                | 430,000                | -                      | -                      |
| Interfund Labor Transfers        | 361,404                | 434,664                | 400,802                | 128,706                  | 200,000                | 100,000                | -                      |
| <b>Total Expenditures</b>        | <b>1,311,404</b>       | <b>3,903,584</b>       | <b>1,876,802</b>       | <b>1,166,876</b>         | <b>630,000</b>         | <b>100,000</b>         | <b>-</b>               |
| Net Operating Income (Loss)      | 82,299                 | (2,447,765)            | (1,827,218)            | (1,172,760)              | (612,534)              | (82,184)               | 18,172                 |
| Increase (Decrease) in Fund Bal. | 82,299                 | (2,447,765)            | (1,827,218)            | (1,172,760)              | (612,534)              | (82,184)               | 18,172                 |
| <i>Percentage of Change</i>      | <i>2%</i>              | <i>-49%</i>            | <i>-100%</i>           | <i>-46%</i>              | <i>-45%</i>            | <i>-11%</i>            | <i>3%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$4,972,799</b>     | <b>\$2,525,034</b>     | <b>\$0</b>             | <b>\$1,352,274</b>       | <b>\$739,740</b>       | <b>\$657,556</b>       | <b>\$675,728</b>       |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5574 - Loretta Joplin OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$384,222              | \$404,009              | \$417,331              | \$419,717                | \$423,243              | \$425,385              | \$427,569              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 23,299                 | 22,284                 | -                      | 284                      | -                      | -                      | -                      |
| Interest on Investments          | 2,182                  | 3,348                  | 1,560                  | 3,258                    | 2,141                  | 2,184                  | 2,228                  |
| <b>Total Revenues</b>            | <b>25,481</b>          | <b>25,632</b>          | <b>1,560</b>           | <b>3,543</b>             | <b>2,141</b>           | <b>2,184</b>           | <b>2,228</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 16                       | -                      | -                      | -                      |
| Construction and Engineering     | -                      | -                      | -                      | -                        | -                      | -                      | 240,000                |
| Interfund Labor Transfers        | 5,694                  | 9,924                  | -                      | -                        | -                      | -                      | 25,000                 |
| <b>Total Expenditures</b>        | <b>5,694</b>           | <b>9,924</b>           | <b>-</b>               | <b>16</b>                | <b>-</b>               | <b>-</b>               | <b>265,000</b>         |
| Net Operating Income (Loss)      | 19,787                 | 15,708                 | 1,560                  | 3,527                    | 2,141                  | 2,184                  | (262,772)              |
| Increase (Decrease) in Fund Bal. | 19,787                 | 15,708                 | 1,560                  | 3,527                    | 2,141                  | 2,184                  | (262,772)              |
| <i>Percentage of Change</i>      | 5%                     | 4%                     | 0%                     | 1%                       | 1%                     | 1%                     | -61%                   |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$404,009</b>       | <b>\$419,717</b>       | <b>\$418,891</b>       | <b>\$423,243</b>         | <b>\$425,385</b>       | <b>\$427,569</b>       | <b>\$164,796</b>       |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5576 - Maline Creek OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$2,942,353            | \$2,898,823            | \$2,371,558            | \$2,213,625              | \$725,310              | \$43,175               | \$0                    |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 662,775                | 580,610                | -                      | 1,658                    | -                      | -                      | -                      |
| Interest on Investments          | 16,439                 | 24,980                 | 12,622                 | 10,549                   | 5,345                  | 864                    | -                      |
| <b>Total Revenues</b>            | <b>679,214</b>         | <b>605,590</b>         | <b>12,622</b>          | <b>12,207</b>            | <b>5,345</b>           | <b>864</b>             | -                      |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 522                      | -                      | -                      | -                      |
| Construction and Engineering     | 350,000                | 881,000                | 1,475,000              | 1,400,000                | 565,000                | -                      | -                      |
| Interfund Labor Transfers        | 372,744                | 409,788                | 100,000                | 100,000                  | 122,480                | 44,039                 | -                      |
| <b>Total Expenditures</b>        | <b>722,744</b>         | <b>1,290,788</b>       | <b>1,575,000</b>       | <b>1,500,522</b>         | <b>687,480</b>         | <b>44,039</b>          | -                      |
| Net Operating Income (Loss)      | (43,530)               | (685,198)              | (1,562,378)            | (1,488,315)              | (682,135)              | (43,175)               | -                      |
| Increase (Decrease) in Fund Bal. | (43,530)               | (685,198)              | (1,562,378)            | (1,488,315)              | (682,135)              | (43,175)               | -                      |
| <i>Percentage of Change</i>      | -1%                    | -24%                   | -66%                   | -67%                     | -94%                   | -100%                  | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$2,898,823</b>     | <b>\$2,213,625</b>     | <b>\$809,180</b>       | <b>\$725,310</b>         | <b>\$43,175</b>        | <b>\$0</b>             | <b>\$0</b>             |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

5579 - North Affton OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$397,706              | \$4,027                | \$51,267               | \$53,601                 | \$54,179               | \$55,468               | \$56,783               |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 61,341                 | 62,356                 | -                      | 140                      | -                      | -                      | -                      |
| Interest on Investments          | 2,368                  | 1,366                  | 504                    | 458                      | 1,289                  | 1,315                  | 1,341                  |
| <b>Total Revenues</b>            | <b>63,709</b>          | <b>63,722</b>          | <b>504</b>             | <b>598</b>               | <b>1,289</b>           | <b>1,315</b>           | <b>1,341</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 20                       | -                      | -                      | -                      |
| Construction and Engineering     | 446,000                | -                      | -                      | -                        | -                      | -                      | -                      |
| Interfund Labor Transfers        | 11,388                 | 14,148                 | 25,000                 | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>457,388</b>         | <b>14,148</b>          | <b>25,000</b>          | <b>20</b>                | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | (393,679)              | 49,574                 | (24,496)               | 578                      | 1,289                  | 1,315                  | 1,341                  |
| Increase (Decrease) in Fund Bal. | (393,679)              | 49,574                 | (24,496)               | 578                      | 1,289                  | 1,315                  | 1,341                  |
| <i>Percentage of Change</i>      | -99%                   | 1,231%                 | -48%                   | 1%                       | 2%                     | 2%                     | 2%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$4,027</b>         | <b>\$53,601</b>        | <b>\$26,771</b>        | <b>\$54,179</b>          | <b>\$55,468</b>        | <b>\$56,783</b>        | <b>\$58,124</b>        |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5580 - North Kinloch OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$20,021               | \$20,133               | \$20,217               | \$20,296                 | \$20,454               | \$20,740               | \$21,031               |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 112                    | 163                    | 180                    | 158                      | 286                    | 291                    | 297                    |
| <b>Total Revenues</b>            | <b>112</b>             | <b>163</b>             | <b>180</b>             | <b>158</b>               | <b>286</b>             | <b>291</b>             | <b>297</b>             |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| <b>Total Expenditures</b>        | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>                 | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | 112                    | 163                    | 180                    | 158                      | 286                    | 291                    | 297                    |
| Increase (Decrease) in Fund Bal. | 112                    | 163                    | 180                    | 158                      | 286                    | 291                    | 297                    |
| <i>Percentage of Change</i>      | <i>1%</i>              | <i>1%</i>              | <i>1%</i>              | <i>1%</i>                | <i>1%</i>              | <i>1%</i>              | <i>1%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$20,133</b>        | <b>\$20,296</b>        | <b>\$20,397</b>        | <b>\$20,454</b>          | <b>\$20,740</b>        | <b>\$21,031</b>        | <b>\$21,328</b>        |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

5583 - Sugar Creek OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$1,269,379            | \$1,469,924            | \$1,451,269            | \$1,461,236              | \$1,447,091            | \$549,148              | \$47,146               |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 270,997                | 259,251                | -                      | (325)                    | -                      | -                      | -                      |
| Interest on Investments          | 7,690                  | 12,978                 | 4,541                  | 11,200                   | 7,057                  | 3,998                  | 842                    |
| <b>Total Revenues</b>            | <b>278,687</b>         | <b>272,229</b>         | <b>4,541</b>           | <b>10,875</b>            | <b>7,057</b>           | <b>3,998</b>           | <b>842</b>             |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 20                       | -                      | -                      | -                      |
| Construction and Engineering     | -                      | 215,000                | -                      | -                        | 830,000                | 406,000                | -                      |
| Interfund Labor Transfers        | 78,141                 | 65,917                 | 25,000                 | 25,000                   | 75,000                 | 100,000                | 47,988                 |
| <b>Total Expenditures</b>        | <b>78,141</b>          | <b>280,917</b>         | <b>25,000</b>          | <b>25,020</b>            | <b>905,000</b>         | <b>506,000</b>         | <b>47,988</b>          |
| Net Operating Income (Loss)      | 200,546                | (8,688)                | (20,459)               | (14,145)                 | (897,943)              | (502,002)              | (47,146)               |
| Increase (Decrease) in Fund Bal. | 200,546                | (8,688)                | (20,459)               | (14,145)                 | (897,943)              | (502,002)              | (47,146)               |
| <i>Percentage of Change</i>      | 16%                    | -1%                    | -1%                    | -1%                      | -62%                   | -91%                   | -100%                  |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$1,469,924</b>     | <b>\$1,461,236</b>     | <b>\$1,430,810</b>     | <b>\$1,447,091</b>       | <b>\$549,148</b>       | <b>\$47,146</b>        | <b>\$0</b>             |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5584 - University City OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$4,734,182            | \$4,960,233            | \$5,326,842            | \$5,442,660              | \$2,254,953            | \$2,154,812            | \$621,168              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 816,366                | 926,523                | -                      | (5,258)                  | -                      | -                      | -                      |
| Interest on Investments          | 27,639                 | 47,201                 | 17,827                 | 30,645                   | 24,859                 | 25,356                 | 6,212                  |
| <b>Total Revenues</b>            | <b>844,005</b>         | <b>973,723</b>         | <b>17,827</b>          | <b>25,388</b>            | <b>24,859</b>          | <b>25,356</b>          | <b>6,212</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 249                      | -                      | -                      | -                      |
| Construction and Engineering     | 350,000                | 220,000                | 3,150,000              | 3,150,000                | -                      | 1,409,000              | 535,000                |
| Interfund Labor Transfers        | 267,953                | 271,296                | 100,000                | 62,846                   | 125,000                | 150,000                | 92,380                 |
| <b>Total Expenditures</b>        | <b>617,953</b>         | <b>491,296</b>         | <b>3,250,000</b>       | <b>3,213,095</b>         | <b>125,000</b>         | <b>1,559,000</b>       | <b>627,380</b>         |
| Net Operating Income (Loss)      | 226,052                | 482,427                | (3,232,173)            | (3,187,707)              | (100,141)              | (1,533,644)            | (621,168)              |
| Increase (Decrease) in Fund Bal. | 226,052                | 482,427                | (3,232,173)            | (3,187,707)              | (100,141)              | (1,533,644)            | (621,168)              |
| <i>Percentage of Change</i>      | 5%                     | 10%                    | -61%                   | -59%                     | -4%                    | -71%                   | -100%                  |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$4,960,233</b>     | <b>\$5,442,660</b>     | <b>\$2,094,669</b>     | <b>\$2,254,953</b>       | <b>\$2,154,812</b>     | <b>\$621,168</b>       | <b>\$0</b>             |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 5587 - Watkins Creek OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$726,949              | \$408,290              | \$230,303              | \$480,797                | \$368,205              | \$361,840              | \$365,548              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 156,596                | 134,245                | -                      | (1,353)                  | -                      | -                      | -                      |
| Interest on Investments          | 3,677                  | 6,496                  | 2,364                  | 3,846                    | 3,635                  | 3,708                  | 3,782                  |
| <b>Total Revenues</b>            | <b>160,273</b>         | <b>140,742</b>         | <b>2,364</b>           | <b>2,493</b>             | <b>3,635</b>           | <b>3,708</b>           | <b>3,782</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 86                       | -                      | -                      | -                      |
| Construction and Engineering     | 360,000                | 3,194                  | 115,000                | 115,000                  | -                      | -                      | -                      |
| Interfund Labor Transfers        | 118,932                | 65,040                 | 50,000                 | -                        | 10,000                 | -                      | -                      |
| <b>Total Expenditures</b>        | <b>478,932</b>         | <b>68,234</b>          | <b>165,000</b>         | <b>115,086</b>           | <b>10,000</b>          | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | (318,659)              | 72,507                 | (162,636)              | (112,592)                | (6,365)                | 3,708                  | 3,782                  |
| Increase (Decrease) in Fund Bal. | (318,659)              | 72,507                 | (162,636)              | (112,592)                | (6,365)                | 3,708                  | 3,782                  |
| <i>Percentage of Change</i>      | <i>-44%</i>            | <i>18%</i>             | <i>-71%</i>            | <i>-23%</i>              | <i>-2%</i>             | <i>1%</i>              | <i>1%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$408,290</b>       | <b>\$480,797</b>       | <b>\$67,667</b>        | <b>\$368,205</b>         | <b>\$361,840</b>       | <b>\$365,548</b>       | <b>\$369,330</b>       |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
 CHANGES IN FUND BALANCE  
 5589 - Wellston OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$155,821              | \$172,470              | \$192,157              | \$205,092                | \$205,451              | \$206,377              | \$207,322              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 32,507                 | 43,299                 | -                      | (1,193)                  | -                      | -                      | -                      |
| Interest on Investments          | 867                    | 1,527                  | 1,500                  | 1,569                    | 927                    | 945                    | 964                    |
| <b>Total Revenues</b>            | <b>33,374</b>          | <b>44,826</b>          | <b>1,500</b>           | <b>377</b>               | <b>927</b>             | <b>945</b>             | <b>964</b>             |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 18                       | -                      | -                      | -                      |
| Interfund Labor Transfers        | 16,725                 | 12,204                 | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>16,725</b>          | <b>12,204</b>          | <b>-</b>               | <b>18</b>                | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | 16,649                 | 32,622                 | 1,500                  | 359                      | 927                    | 945                    | 964                    |
| Increase (Decrease) in Fund Bal. | 16,649                 | 32,622                 | 1,500                  | 359                      | 927                    | 945                    | 964                    |
| <i>Percentage of Change</i>      | 11%                    | 19%                    | 1%                     | 0%                       | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$172,470</b>       | <b>\$205,092</b>       | <b>\$193,657</b>       | <b>\$205,451</b>         | <b>\$206,377</b>       | <b>\$207,322</b>       | <b>\$208,286</b>       |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
5590 - Mo River Bonfil Subd #448 OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$2,045,183            | \$2,191,585            | \$560,345              | \$602,016                | \$606,057              | \$619,441              | \$633,093              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | (71,551)               | (7,646)                | -                      | (2,495)                  | -                      | -                      | -                      |
| Interest on Investments          | 12,471                 | 18,077                 | 13,932                 | 6,500                    | 13,384                 | 13,652                 | 13,925                 |
| <b>Total Revenues</b>            | <b>(59,080)</b>        | <b>10,430</b>          | <b>13,932</b>          | <b>4,005</b>             | <b>13,384</b>          | <b>13,652</b>          | <b>13,925</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | (37)                     | -                      | -                      | -                      |
| Construction and Engineering     | (205,482)              | 1,600,000              | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>(205,482)</b>       | <b>1,600,000</b>       | <b>-</b>               | <b>(37)</b>              | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | 146,402                | (1,589,570)            | 13,932                 | 4,042                    | 13,384                 | 13,652                 | 13,925                 |
| Increase (Decrease) in Fund Bal. | 146,402                | (1,589,570)            | 13,932                 | 4,042                    | 13,384                 | 13,652                 | 13,925                 |
| <i>Percentage of Change</i>      | 7%                     | -73%                   | 2%                     | 1%                       | 2%                     | 2%                     | 2%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$2,191,585</b>     | <b>\$602,016</b>       | <b>\$574,277</b>       | <b>\$606,057</b>         | <b>\$619,441</b>       | <b>\$633,093</b>       | <b>\$647,018</b>       |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
5591 - Meramec River Basin Subd #449 OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$196,475              | \$128,875              | \$2,174,379            | \$2,191,235              | \$2,200,291            | \$24,676               | \$1,489                |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | (81,206)               | (9,878)                | -                      | (8,259)                  | -                      | -                      | -                      |
| Interest on Investments          | 13,605                 | 19,229                 | 22,972                 | 17,192                   | 21,385                 | 1,813                  | 294                    |
| Connection and Other Fees        | -                      | 8,045                  | -                      | -                        | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>(67,601)</b>        | <b>17,396</b>          | <b>22,972</b>          | <b>8,933</b>             | <b>21,385</b>          | <b>1,813</b>           | <b>294</b>             |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | (124)                    | -                      | -                      | -                      |
| Construction and Engineering     | -                      | (2,044,964)            | -                      | -                        | 2,147,000              | -                      | -                      |
| Interfund Labor Transfers        | -                      | -                      | -                      | -                        | 50,000                 | 25,000                 | 1,783                  |
| <b>Total Expenditures</b>        | <b>-</b>               | <b>(2,044,964)</b>     | <b>-</b>               | <b>(124)</b>             | <b>2,197,000</b>       | <b>25,000</b>          | <b>1,783</b>           |
| Net Operating Income (Loss)      | (67,601)               | 2,062,360              | 22,972                 | 9,057                    | (2,175,615)            | (23,187)               | (1,489)                |
| Increase (Decrease) in Fund Bal. | (67,601)               | 2,062,360              | 22,972                 | 9,057                    | (2,175,615)            | (23,187)               | (1,489)                |
| <i>Percentage of Change</i>      | <i>-34%</i>            | <i>1,600%</i>          | <i>1%</i>              | <i>0%</i>                | <i>-99%</i>            | <i>-94%</i>            | <i>-100%</i>           |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$128,875</b>       | <b>\$2,191,235</b>     | <b>\$2,197,351</b>     | <b>\$2,200,291</b>       | <b>\$24,676</b>        | <b>\$1,489</b>         | <b>\$0</b>             |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

5592 - Shrewsbury Br Of River Des Per OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$173,917              | \$193,962              | \$212,655              | \$217,169                | \$218,847              | \$219,753              | \$220,678              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 19,958                 | 21,868                 | -                      | (4)                      | -                      | -                      | -                      |
| Interest on Investments          | 1,028                  | 1,734                  | 504                    | 1,686                    | 906                    | 924                    | 943                    |
| <b>Total Revenues</b>            | <b>20,986</b>          | <b>23,602</b>          | <b>504</b>             | <b>1,681</b>             | <b>906</b>             | <b>924</b>             | <b>943</b>             |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 3                        | -                      | -                      | -                      |
| Construction and Engineering     | -                      | -                      | -                      | -                        | -                      | -                      | 188,000                |
| Interfund Labor Transfers        | 941                    | 396                    | -                      | -                        | -                      | -                      | 30,000                 |
| <b>Total Expenditures</b>        | <b>941</b>             | <b>396</b>             | <b>-</b>               | <b>3</b>                 | <b>-</b>               | <b>-</b>               | <b>218,000</b>         |
| Net Operating Income (Loss)      | 20,045                 | 23,207                 | 504                    | 1,678                    | 906                    | 924                    | (217,057)              |
| Increase (Decrease) in Fund Bal. | 20,045                 | 23,207                 | 504                    | 1,678                    | 906                    | 924                    | (217,057)              |
| <i>Percentage of Change</i>      | 12%                    | 12%                    | 0%                     | 1%                       | 0%                     | 0%                     | -98%                   |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$193,962</b>       | <b>\$217,169</b>       | <b>\$213,159</b>       | <b>\$218,847</b>         | <b>\$219,753</b>       | <b>\$220,678</b>       | <b>\$3,621</b>         |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

5593 - Sem Br Of River Des Peres OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$1,477,776            | \$1,555,223            | \$710,566              | \$729,634                | \$764,107              | \$770,883              | \$777,794              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | 222,494                | 218,865                | -                      | (107)                    | -                      | -                      | -                      |
| Interest on Investments          | 8,668                  | 11,088                 | 5,845                  | 6,186                    | 6,775                  | 6,911                  | 7,049                  |
| <b>Total Revenues</b>            | <b>231,163</b>         | <b>229,953</b>         | <b>5,845</b>           | <b>6,079</b>             | <b>6,775</b>           | <b>6,911</b>           | <b>7,049</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | 36                       | -                      | -                      | -                      |
| Construction and Engineering     | 94,777                 | 989,000                | -                      | (28,431)                 | -                      | -                      | -                      |
| Interfund Labor Transfers        | 58,938                 | 66,543                 | 10,000                 | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>153,716</b>         | <b>1,055,543</b>       | <b>10,000</b>          | <b>(28,395)</b>          | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | 77,447                 | (825,590)              | (4,155)                | 34,474                   | 6,775                  | 6,911                  | 7,049                  |
| Increase (Decrease) in Fund Bal. | 77,447                 | (825,590)              | (4,155)                | 34,474                   | 6,775                  | 6,911                  | 7,049                  |
| <i>Percentage of Change</i>      | 5%                     | -53%                   | -1%                    | 5%                       | 1%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$1,555,223</b>     | <b>\$729,634</b>       | <b>\$706,411</b>       | <b>\$764,107</b>         | <b>\$770,883</b>       | <b>\$777,794</b>       | <b>\$784,843</b>       |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

5594 - Black Creek Subd #455 OMCI Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$1,741,381            | \$1,400,071            | \$0                    | \$524,975                | \$528,330              | \$533,774              | \$539,327              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Taxes                            | (33,967)               | (9,469)                | -                      | (2,121)                  | -                      | -                      | -                      |
| Interest on Investments          | 11,635                 | 13,813                 | -                      | 5,444                    | 5,444                  | 5,553                  | 5,664                  |
| Miscellaneous                    | 6                      | -                      | -                      | -                        | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>(22,326)</b>        | <b>4,344</b>           | <b>0</b>               | <b>3,323</b>             | <b>5,444</b>           | <b>5,553</b>           | <b>5,664</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | -                      | -                      | -                      | (32)                     | -                      | -                      | -                      |
| Construction and Engineering     | -                      | 578,262                | -                      | -                        | -                      | -                      | -                      |
| Interfund Labor Transfers        | 318,984                | 301,179                | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>318,984</b>         | <b>879,440</b>         | <b>-</b>               | <b>(32)</b>              | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | (341,310)              | (875,097)              | -                      | 3,355                    | 5,444                  | 5,553                  | 5,664                  |
| Increase (Decrease) in Fund Bal. | (341,310)              | (875,097)              | -                      | 3,355                    | 5,444                  | 5,553                  | 5,664                  |
| Percentage of Change             | -20%                   | -63%                   | 0%                     | 1%                       | 1%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$1,400,071</b>     | <b>\$524,975</b>       | <b>\$0</b>             | <b>\$528,330</b>         | <b>\$533,774</b>       | <b>\$539,327</b>       | <b>\$544,991</b>       |



**Fiscal Year 2018 BUDGET**



**These funds were established to receive and disburse proceeds from revenue sources for construction of improvements to sewerage and drainage collection systems and treatment facilities.**

**Capital improvement projects are continued from previous budget years due to difficulties in easement acquisitions, permit process, design revisions or special requirements. Funding sources for capital improvement projects is primarily from User Charges, Revenue Bonds, Grants and Investment Income.**

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**6000 - Construction Funds**

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$231,088,241          | \$41,991,283           | \$71,242,680           | \$89,072,831             | \$142,916,647          | \$103,703,214          | \$67,568,893           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Revenue Bonds                    | -                      | 251,727,475            | 232,496,079            | 263,178,054              | 220,000,000            | 275,000,000            | 282,000,000            |
| Interest on Investments          | 2,103,320              | 3,256,949              | 1,808,233              | 1,595,066                | 1,705,568              | 1,739,679              | 1,416,441              |
| Connection and Other Fees        | 269,500                | 88,908                 | -                      | 257,758                  | -                      | -                      | -                      |
| Miscellaneous                    | 1,612                  | 3,874                  | -                      | (12,090)                 | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>2,374,432</b>       | <b>255,077,206</b>     | <b>234,304,312</b>     | <b>265,018,787</b>       | <b>221,705,568</b>     | <b>276,739,679</b>     | <b>283,416,441</b>     |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Construction and Engineering     | 219,789,349            | 227,699,540            | 331,422,000            | 272,783,690              | 310,239,000            | 387,604,000            | 370,617,000            |
| Agency and Other Debt Expense    | -                      | 1,783,332              | 1,500,000              | 1,346,278                | 1,180,000              | 1,270,000              | 1,350,000              |
| Interfund Labor Transfers        | -                      | -                      | 7,045,003              | 7,045,003                | 7,500,000              | 9,000,000              | 10,000,000             |
| <b>Total Expenditures</b>        | <b>219,789,349</b>     | <b>229,482,873</b>     | <b>339,967,003</b>     | <b>281,174,971</b>       | <b>318,919,000</b>     | <b>397,874,000</b>     | <b>381,967,000</b>     |
| Net Operating Income (Loss)      | (217,414,918)          | 25,594,333             | (105,662,691)          | (16,156,184)             | (97,213,432)           | (121,134,321)          | (98,550,559)           |
| Interfund Transfers              | 28,317,959             | 21,487,214             | 70,000,000             | 70,000,000               | 58,000,000             | 85,000,000             | 95,000,000             |
| Increase (Decrease) in Fund Bal. | (189,096,958)          | 47,081,548             | (35,662,691)           | 53,843,816               | (39,213,432)           | (36,134,321)           | (3,550,559)            |
| <i>Percentage of Change</i>      | -82%                   | 112%                   | -50%                   | 60%                      | -27%                   | -35%                   | -5%                    |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$41,991,283</b>    | <b>\$89,072,831</b>    | <b>\$35,579,989</b>    | <b>\$142,916,647</b>     | <b>\$103,703,214</b>   | <b>\$67,568,893</b>    | <b>\$64,018,334</b>    |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

6660 - Sanitary Replacement Fund

|                                  | FY15<br>Actual      | FY16<br>Actual      | FY17<br>Budget      | FY17<br>Forecast     | FY18<br>Budget       | FY19<br>Budget      | FY20<br>Budget      |
|----------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|---------------------|
| FUND BALANCE B.O.P.              | \$230,797,430       | \$41,671,281        | \$70,921,394        | \$88,752,828         | \$142,596,645        | \$103,383,212       | \$67,248,891        |
| Revenues:                        |                     |                     |                     |                      |                      |                     |                     |
| Revenue Bonds                    | -                   | 251,727,475         | 232,496,079         | 263,178,054          | 220,000,000          | 275,000,000         | 282,000,000         |
| Interest on Investments          | 2,103,320           | 3,256,949           | 1,789,537           | 1,595,066            | 1,705,568            | 1,739,679           | 1,416,441           |
| Connection and Other Fees        | 269,500             | 88,908              | -                   | 257,758              | -                    | -                   | -                   |
| Miscellaneous                    | 1,612               | 3,874               | -                   | (12,090)             | -                    | -                   | -                   |
| <b>Total Revenues</b>            | <b>2,374,432</b>    | <b>255,077,206</b>  | <b>234,285,616</b>  | <b>265,018,787</b>   | <b>221,705,568</b>   | <b>276,739,679</b>  | <b>283,416,441</b>  |
| Expenditures:                    |                     |                     |                     |                      |                      |                     |                     |
| Construction and Engineering     | 219,818,540         | 227,699,540         | 331,422,000         | 272,783,690          | 310,239,000          | 387,604,000         | 370,617,000         |
| Agency and Other Debt Expense    | -                   | 1,783,332           | 1,500,000           | 1,346,278            | 1,180,000            | 1,270,000           | 1,350,000           |
| Interfund Labor Transfers        | -                   | -                   | 7,045,003           | 7,045,003            | 7,500,000            | 9,000,000           | 10,000,000          |
| <b>Total Expenditures</b>        | <b>219,818,540</b>  | <b>229,482,873</b>  | <b>339,967,003</b>  | <b>281,174,971</b>   | <b>318,919,000</b>   | <b>397,874,000</b>  | <b>381,967,000</b>  |
| Net Operating Income (Loss)      | (217,444,109)       | 25,594,333          | (105,681,387)       | (16,156,184)         | (97,213,432)         | (121,134,321)       | (98,550,559)        |
| Interfund Transfers              | 28,317,959          | 21,487,214          | 70,000,000          | 70,000,000           | 58,000,000           | 85,000,000          | 95,000,000          |
| Increase (Decrease) in Fund Bal. | (189,126,149)       | 47,081,548          | (35,681,387)        | 53,843,816           | (39,213,432)         | (36,134,321)        | (3,550,559)         |
| <i>Percentage of Change</i>      | <i>-82%</i>         | <i>113%</i>         | <i>-50%</i>         | <i>61%</i>           | <i>-27%</i>          | <i>-35%</i>         | <i>-5%</i>          |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$41,671,281</b> | <b>\$88,752,828</b> | <b>\$35,240,007</b> | <b>\$142,596,645</b> | <b>\$103,383,212</b> | <b>\$67,248,891</b> | <b>\$63,698,332</b> |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 6700 - Stormwater Replacement Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$290,811              | \$320,002              | \$321,286              | \$320,002                | \$320,002              | \$320,002              | \$320,002              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | -                      | -                      | 18,696                 | -                        | -                      | -                      | -                      |
| <b>Total Revenues</b>            | -                      | -                      | <b>18,696</b>          | -                        | -                      | -                      | -                      |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Construction and Engineering     | (29,191)               | -                      | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>(29,191)</b>        | -                      | -                      | -                        | -                      | -                      | -                      |
| Net Operating Income (Loss)      | 29,191                 | -                      | 18,696                 | -                        | 0                      | 0                      | 0                      |
| Increase (Decrease) in Fund Bal. | 29,191                 | -                      | 18,696                 | -                        | 0                      | 0                      | 0                      |
| <i>Percentage of Change</i>      | <i>10%</i>             | <i>0%</i>              | <i>6%</i>              | <i>0%</i>                | <i>0%</i>              | <i>0%</i>              | <i>0%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$320,002</b>       | <b>\$320,002</b>       | <b>\$339,982</b>       | <b>\$320,002</b>         | <b>\$320,002</b>       | <b>\$320,002</b>       | <b>\$320,002</b>       |



**These funds were established to account for and report principal and interest expenditures and a portion of bond proceeds representing required reserve amounts.**

**In 2004, 2008 and 2012 St. Louis voters authorized the sale of Wastewater Revenue Bonds totaling \$1,720 million to fund the District's wastewater capital improvement program. In April 2016 voters authorized an additional \$900 million in revenue bonds.**

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2000 - Principal and Interest Funds

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$71,843,246           | \$73,177,341           | \$63,453,133           | \$66,328,378             | \$66,843,073           | \$67,281,607           | \$67,729,413           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Revenue Bonds                    | -                      | 87,478,487             | 10,035,190             | -                        | -                      | -                      | -                      |
| Interest on Investments          | 516,455                | 835,523                | 405,461                | (138,237)                | 438,534                | 447,305                | 456,252                |
| <b>Total Revenues</b>            | <b>516,455</b>         | <b>88,314,010</b>      | <b>10,440,651</b>      | <b>(138,237)</b>         | <b>438,534</b>         | <b>447,305</b>         | <b>456,252</b>         |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | 20,252,200             | 38,533,557             | 40,834,700             | 38,026,700               | 45,115,800             | 55,176,800             | 62,009,600             |
| Interest Payments                | 39,890,402             | 41,857,479             | 52,512,240             | 49,112,524               | 59,231,550             | 68,598,316             | 78,811,972             |
| Agency and Other Debt Expense    | 1,705,790              | 89,792,600             | 3,926,956              | 2,886,644                | 3,582,000              | 4,799,930              | 4,785,910              |
| <b>Total Expenditures</b>        | <b>61,848,392</b>      | <b>170,183,636</b>     | <b>97,273,896</b>      | <b>90,025,868</b>        | <b>107,929,350</b>     | <b>128,575,046</b>     | <b>145,607,482</b>     |
| Net Operating Income (Loss)      | (61,331,937)           | (81,869,626)           | (86,833,245)           | (90,164,105)             | (107,490,816)          | (128,127,741)          | (145,151,230)          |
| Interfund Transfers              | 62,666,032             | 75,020,663             | 97,273,896             | 90,678,800               | 107,929,350            | 128,575,546            | 145,607,482            |
| Increase (Decrease) in Fund Bal. | 1,334,095              | (6,848,963)            | 10,440,651             | 514,695                  | 438,534                | 447,805                | 456,252                |
| Percentage of Change             | 2%                     | -9%                    | 16%                    | 1%                       | 1%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$73,177,341</b>    | <b>\$66,328,378</b>    | <b>\$73,893,784</b>    | <b>\$66,843,073</b>      | <b>\$67,281,607</b>    | <b>\$67,729,413</b>    | <b>\$68,185,664</b>    |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2804 - Wastewater Principal and Interest Fund 2004A

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$11,049,660           | \$12,937,144           | \$12,986,260           | \$13,688,946             | \$13,780,136           | \$13,890,000           | \$14,002,062           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 2,074                  | 2,947                  | 139,832                | 96,910                   | 109,864                | 112,062                | 114,303                |
| <b>Total Revenues</b>            | <b>2,074</b>           | <b>2,947</b>           | <b>139,832</b>         | <b>96,910</b>            | <b>109,864</b>         | <b>112,062</b>         | <b>114,303</b>         |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | 16,372,200             | 17,338,000             | 18,119,700             | 18,119,700               | 18,480,800             | 18,971,800             | 19,475,600             |
| Interest Payments                | 5,146,426              | 4,855,108              | 4,538,300              | 4,544,069                | 4,201,500              | 3,845,900              | 3,483,200              |
| Agency and Other Debt Expense    | 1,700,090              | 1,784,467              | 1,633,400              | 1,633,350                | 1,515,900              | 1,395,600              | 1,272,200              |
| <b>Total Expenditures</b>        | <b>23,218,716</b>      | <b>23,977,575</b>      | <b>24,291,400</b>      | <b>24,297,120</b>        | <b>24,198,200</b>      | <b>24,213,300</b>      | <b>24,231,000</b>      |
| Net Operating Income (Loss)      | (23,216,641)           | (23,974,627)           | (24,151,568)           | (24,200,210)             | (24,088,336)           | (24,101,238)           | (24,116,697)           |
| Interfund Transfers              | 25,104,125             | 24,726,429             | 24,291,400             | 24,291,400               | 24,198,200             | 24,213,300             | 24,231,000             |
| Increase (Decrease) in Fund Bal. | 1,887,484              | 751,802                | 139,832                | 91,190                   | 109,864                | 112,062                | 114,303                |
| <i>Percentage of Change</i>      | 17%                    | 6%                     | 1%                     | 1%                       | 1%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$12,937,144</b>    | <b>\$13,688,946</b>    | <b>\$13,126,092</b>    | <b>\$13,780,136</b>      | <b>\$13,890,000</b>    | <b>\$14,002,062</b>    | <b>\$14,116,364</b>    |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2808 - Wastewater Principal and Interest Fund 2006C

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$6,317,359            | \$6,361,760            | \$0                    | \$0                      | \$0                    | \$0                    | \$0                    |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Revenue Bonds                    | -                      | (6,149,000)            | -                      | -                        | -                      | -                      | -                      |
| Interest on Investments          | 42,791                 | (20,013)               | -                      | -                        | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>42,791</b>          | <b>(6,169,013)</b>     | -                      | -                        | -                      | -                      | -                      |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Interest Payments                | 2,902,000              | 1,451,000              | -                      | -                        | -                      | -                      | -                      |
| Agency and Other Debt Expense    | 750                    | 850                    | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>2,902,750</b>       | <b>1,451,850</b>       | -                      | -                        | -                      | -                      | -                      |
| Net Operating Income (Loss)      | (2,859,959)            | (7,620,863)            | -                      | -                        | -                      | -                      | -                      |
| Interfund Transfers              | 2,904,360              | 1,259,103              | -                      | -                        | -                      | -                      | -                      |
| Increase (Decrease) in Fund Bal. | 44,401                 | (6,361,760)            | -                      | -                        | -                      | -                      | -                      |
| <i>Percentage of Change</i>      | <i>1%</i>              | <i>-100%</i>           | <i>0%</i>              | <i>0%</i>                | <i>0%</i>              | <i>0%</i>              | <i>0%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$6,361,760</b>     | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>               | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2810 - Wastewater Principal and Interest Fund 2008A

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$2,840,497            | \$3,266,697            | \$0                    | \$0                      | \$0                    | \$0                    | \$0                    |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Revenue Bonds                    | -                      | (3,236,000)            | -                      | -                        | -                      | -                      | -                      |
| Interest on Investments          | 24,695                 | (7,318)                | -                      | -                        | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>24,695</b>          | <b>(3,243,318)</b>     | -                      | -                        | -                      | -                      | -                      |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Interest Payments                | 1,632,435              | 816,218                | -                      | -                        | -                      | -                      | -                      |
| Agency and Other Debt Expense    | 850                    | 850                    | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>1,633,285</b>       | <b>817,068</b>         | -                      | -                        | -                      | -                      | -                      |
| Net Operating Income (Loss)      | (1,608,590)            | (4,060,386)            | -                      | -                        | -                      | -                      | -                      |
| Interfund Transfers              | 2,034,790              | 793,689                | -                      | -                        | -                      | -                      | -                      |
| Increase (Decrease) in Fund Bal. | 426,200                | (3,266,697)            | -                      | -                        | -                      | -                      | -                      |
| <i>Percentage of Change</i>      | 15%                    | -100%                  | 0%                     | 0%                       | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$3,266,697</b>     | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>               | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2812 - Wastewater Principal and Interest Fund 2010B

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$3,888,590            | \$3,422,403            | \$3,438,016            | \$3,133,524              | \$3,132,366            | \$3,165,042            | \$3,198,372            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 33,940                 | 75,002                 | 30,116                 | 591                      | 32,676                 | 33,330                 | 33,996                 |
| <b>Total Revenues</b>            | <b>33,940</b>          | <b>75,002</b>          | <b>30,116</b>          | <b>591</b>               | <b>32,676</b>          | <b>33,330</b>          | <b>33,996</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Interest Payments                | 3,362,618              | 3,353,907              | 3,353,900              | 3,355,649                | 3,353,900              | 3,353,900              | 3,353,900              |
| Agency and Other Debt Expense    | 750                    | 850                    | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>3,363,368</b>       | <b>3,354,757</b>       | <b>3,353,900</b>       | <b>3,355,649</b>         | <b>3,353,900</b>       | <b>3,353,900</b>       | <b>3,353,900</b>       |
| Net Operating Income (Loss)      | (3,329,427)            | (3,279,755)            | (3,323,784)            | (3,355,058)              | (3,321,224)            | (3,320,570)            | (3,319,904)            |
| Interfund Transfers              | 2,863,240              | 2,990,876              | 3,353,900              | 3,353,900                | 3,353,900              | 3,353,900              | 3,353,900              |
| Increase (Decrease) in Fund Bal. | (466,187)              | (288,879)              | 30,116                 | (1,158)                  | 32,676                 | 33,330                 | 33,996                 |
| Percentage of Change             | -12%                   | -8%                    | 1%                     | 0%                       | 1%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$3,422,403</b>     | <b>\$3,133,524</b>     | <b>\$3,468,132</b>     | <b>\$3,132,366</b>       | <b>\$3,165,042</b>     | <b>\$3,198,372</b>     | <b>\$3,232,368</b>     |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2816 - Wastewater Principal and Interest Fund 2011B

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$2,334,602            | \$3,163,353            | \$3,172,737            | \$3,155,585              | \$3,121,304            | \$3,143,675            | \$3,166,994            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 27,152                 | 48,081                 | 30,108                 | (34,281)                 | 22,372                 | 22,819                 | 23,276                 |
| <b>Total Revenues</b>            | <b>27,152</b>          | <b>48,081</b>          | <b>30,108</b>          | <b>(34,281)</b>          | <b>22,372</b>          | <b>22,819</b>          | <b>23,276</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | 1,755,000              | 1,845,000              | 1,915,000              | 1,915,000                | 2,010,000              | 2,110,000              | 2,220,000              |
| Interest Payments                | 2,123,300              | 2,035,550              | 1,943,300              | 1,943,300                | 1,847,600              | 1,747,100              | 1,641,600              |
| Agency and Other Debt Expense    | 750                    | 850                    | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>3,879,050</b>       | <b>3,881,400</b>       | <b>3,858,300</b>       | <b>3,858,300</b>         | <b>3,857,600</b>       | <b>3,857,100</b>       | <b>3,861,600</b>       |
| Net Operating Income (Loss)      | (3,851,898)            | (3,833,319)            | (3,828,192)            | (3,892,581)              | (3,835,228)            | (3,834,281)            | (3,838,324)            |
| Interfund Transfers              | 4,680,650              | 3,825,550              | 3,858,300              | 3,858,300                | 3,857,600              | 3,857,600              | 3,861,600              |
| Increase (Decrease) in Fund Bal. | 828,752                | (7,769)                | 30,108                 | (34,281)                 | 22,372                 | 23,319                 | 23,276                 |
| <i>Percentage of Change</i>      | 35%                    | 0%                     | 1%                     | -1%                      | 1%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$3,163,353</b>     | <b>\$3,155,585</b>     | <b>\$3,202,845</b>     | <b>\$3,121,304</b>       | <b>\$3,143,675</b>     | <b>\$3,166,994</b>     | <b>\$3,190,270</b>     |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2817 - Wastewater Principal and Interest Fund 2012A

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$12,339,778           | \$12,658,326           | \$12,708,326           | \$12,746,612             | \$12,611,964           | \$12,671,463           | \$12,732,151           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 165,452                | 158,586                | 68,383                 | (134,623)                | 59,499                 | 60,689                 | 61,903                 |
| <b>Total Revenues</b>            | <b>165,452</b>         | <b>158,586</b>         | <b>68,383</b>          | <b>(134,623)</b>         | <b>59,499</b>          | <b>60,689</b>          | <b>61,903</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | 5,000,000              | 5,300,000              | 5,300,000                | 5,300,000              | 5,300,000              | 5,300,000              |
| Interest Payments                | 10,554,225             | 10,554,225             | 10,354,200             | 10,354,225               | 10,089,200             | 9,930,200              | 9,718,200              |
| Agency and Other Debt Expense    | 2,200                  | 300                    | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>10,556,425</b>      | <b>15,554,525</b>      | <b>15,654,200</b>      | <b>15,654,225</b>        | <b>15,389,200</b>      | <b>15,230,200</b>      | <b>15,018,200</b>      |
| Net Operating Income (Loss)      | (10,390,973)           | (15,395,939)           | (15,585,817)           | (15,788,848)             | (15,329,701)           | (15,169,511)           | (14,956,297)           |
| Interfund Transfers              | 10,709,521             | 15,484,225             | 15,654,200             | 15,654,200               | 15,389,200             | 15,230,200             | 15,018,200             |
| Increase (Decrease) in Fund Bal. | 318,547                | 88,286                 | 68,383                 | (134,648)                | 59,499                 | 60,689                 | 61,903                 |
| <i>Percentage of Change</i>      | 3%                     | 1%                     | 1%                     | -1%                      | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$12,658,326</b>    | <b>\$12,746,612</b>    | <b>\$12,776,709</b>    | <b>\$12,611,964</b>      | <b>\$12,671,463</b>    | <b>\$12,732,151</b>    | <b>\$12,794,054</b>    |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2818 - Wastewater Principal and Interest Fund 2012B

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$19,882,118           | \$20,020,596           | \$20,108,808           | \$20,864,240             | \$20,772,723           | \$20,857,323           | \$20,943,616           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Revenue Bonds                    | -                      | 439,443                | -                      | -                        | -                      | -                      | -                      |
| Interest on Investments          | 136,325                | 388,515                | 31,498                 | (91,505)                 | 84,601                 | 86,293                 | 88,019                 |
| <b>Total Revenues</b>            | <b>136,325</b>         | <b>827,958</b>         | <b>31,498</b>          | <b>(91,505)</b>          | <b>84,601</b>          | <b>86,293</b>          | <b>88,019</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | 2,125,000              | 2,325,000              | 2,570,000              | 2,570,000                | 2,775,000              | 3,095,000              | 3,390,000              |
| Interest Payments                | 6,777,463              | 6,713,713              | 6,620,700              | 6,620,713                | 6,572,100              | 6,506,400              | 6,382,600              |
| Agency and Other Debt Expense    | 200                    | 300                    | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>8,902,663</b>       | <b>9,039,013</b>       | <b>9,190,700</b>       | <b>9,190,713</b>         | <b>9,347,100</b>       | <b>9,601,400</b>       | <b>9,772,600</b>       |
| Net Operating Income (Loss)      | (8,766,338)            | (8,211,055)            | (9,159,202)            | (9,282,218)              | (9,262,499)            | (9,515,107)            | (9,684,581)            |
| Interfund Transfers              | 8,904,816              | 9,054,699              | 9,190,700              | 9,190,700                | 9,347,100              | 9,601,400              | 9,772,600              |
| Increase (Decrease) in Fund Bal. | 138,478                | 843,644                | 31,498                 | (91,518)                 | 84,601                 | 86,293                 | 88,019                 |
| Percentage of Change             | 1%                     | 4%                     | 0%                     | 0%                       | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$20,020,596</b>    | <b>\$20,864,240</b>    | <b>\$20,140,306</b>    | <b>\$20,772,723</b>      | <b>\$20,857,323</b>    | <b>\$20,943,616</b>    | <b>\$21,031,635</b>    |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2819 - Wastewater Principal and Interest Fund 2013B

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$13,190,640           | \$9,868,682            | \$9,921,554            | \$9,813,934              | \$9,761,336            | \$9,826,521            | \$9,893,010            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 75,887                 | 185,551                | 31,953                 | (52,623)                 | 65,185                 | 66,489                 | 67,819                 |
| <b>Total Revenues</b>            | <b>75,887</b>          | <b>185,551</b>         | <b>31,953</b>          | <b>(52,623)</b>          | <b>65,185</b>          | <b>66,489</b>          | <b>67,819</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | 1,000,000              | 3,000,000              | 3,000,000                | 3,000,000              | 3,000,000              | 3,250,000              |
| Interest Payments                | 7,112,175              | 7,112,175              | 7,092,200              | 7,092,175                | 6,979,700              | 6,874,700              | 6,754,700              |
| Agency and Other Debt Expense    | 200                    | 300                    | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>7,112,375</b>       | <b>8,112,475</b>       | <b>10,092,200</b>      | <b>10,092,175</b>        | <b>9,979,700</b>       | <b>9,874,700</b>       | <b>10,004,700</b>      |
| Net Operating Income (Loss)      | (7,036,488)            | (7,926,924)            | (10,060,247)           | (10,144,798)             | (9,914,515)            | (9,808,211)            | (9,936,881)            |
| Interfund Transfers              | 3,714,530              | 7,872,175              | 10,092,200             | 10,092,200               | 9,979,700              | 9,874,700              | 10,004,700             |
| Increase (Decrease) in Fund Bal. | (3,321,958)            | (54,749)               | 31,953                 | (52,598)                 | 65,185                 | 66,489                 | 67,819                 |
| <i>Percentage of Change</i>      | -25%                   | -1%                    | 0%                     | -1%                      | 1%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$9,868,682</b>     | <b>\$9,813,934</b>     | <b>\$9,953,507</b>     | <b>\$9,761,336</b>       | <b>\$9,826,521</b>     | <b>\$9,893,010</b>     | <b>\$9,960,829</b>     |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2820 - Wastewater Principal and Interest Fund 2013A

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$1,478,379            | \$1,117,432            | \$1,711,073              | \$1,722,008            | \$1,728,739            | \$1,735,605            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 8,140                  | 1,320                  | 2,035                  | 10,734                   | 6,731                  | 6,866                  | 7,003                  |
| <b>Total Revenues</b>            | <b>8,140</b>           | <b>1,320</b>           | <b>2,035</b>           | <b>10,734</b>            | <b>6,731</b>           | <b>6,866</b>           | <b>7,003</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | 2,080,000              | 2,134,000              | 2,134,000                | 2,190,000              | 2,247,000              | 2,305,000              |
| Interest Payments                | 279,761                | 747,688                | 765,500                | 765,273                  | 732,300                | 698,100                | 663,000                |
| Agency and Other Debt Expense    | -                      | 523,499                | 497,700                | 497,727                  | 475,300                | 452,300                | 428,700                |
| <b>Total Expenditures</b>        | <b>279,761</b>         | <b>3,351,187</b>       | <b>3,397,200</b>       | <b>3,397,000</b>         | <b>3,397,600</b>       | <b>3,397,400</b>       | <b>3,396,700</b>       |
| Net Operating Income (Loss)      | (271,621)              | (3,349,868)            | (3,395,165)            | (3,386,266)              | (3,390,869)            | (3,390,534)            | (3,389,697)            |
| Interfund Transfers              | 1,750,000              | 3,582,562              | 3,397,200              | 3,397,200                | 3,397,600              | 3,397,400              | 3,396,700              |
| Increase (Decrease) in Fund Bal. | 1,478,379              | 232,694                | 2,035                  | 10,934                   | 6,731                  | 6,866                  | 7,003                  |
| <i>Percentage of Change</i>      | <i>0%</i>              | <i>16%</i>             | <i>0%</i>              | <i>1%</i>                | <i>0%</i>              | <i>0%</i>              | <i>0%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$1,478,379</b>     | <b>\$1,711,073</b>     | <b>\$1,119,467</b>     | <b>\$1,722,008</b>       | <b>\$1,728,739</b>     | <b>\$1,735,605</b>     | <b>\$1,742,608</b>     |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2821 - Wastewater Principal and Interest Fund 2015A

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$1,211,530              | \$1,221,590            | \$1,228,962            | \$1,236,482            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | -                      | 4,686                  | 2,035                  | 10,059                   | 7,373                  | 7,520                  | 7,671                  |
| <b>Total Revenues</b>            | -                      | <b>4,686</b>           | <b>2,035</b>           | <b>10,059</b>            | <b>7,373</b>           | <b>7,520</b>           | <b>7,671</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | -                      | 2,488,000              | 2,488,000                | 3,266,000              | 3,344,000              | 3,424,000              |
| Interest Payments                | -                      | 47,664                 | 758,400                | 758,433                  | 874,700                | 834,700                | 793,600                |
| Agency and Other Debt Expense    | -                      | 1,846                  | 755,600                | 755,567                  | 721,700                | 687,500                | 652,400                |
| <b>Total Expenditures</b>        | -                      | <b>49,511</b>          | <b>4,002,000</b>       | <b>4,002,000</b>         | <b>4,862,400</b>       | <b>4,866,200</b>       | <b>4,870,000</b>       |
| Net Operating Income (Loss)      | 0                      | (44,825)               | (3,999,965)            | (3,991,941)              | (4,855,027)            | (4,858,680)            | (4,862,329)            |
| Interfund Transfers              | -                      | 1,256,355              | 4,002,000              | 4,002,000                | 4,862,400              | 4,866,200              | 4,870,000              |
| Increase (Decrease) in Fund Bal. | 0                      | 1,211,530              | 2,035                  | 10,059                   | 7,373                  | 7,520                  | 7,671                  |
| <i>Percentage of Change</i>      | 0%                     | 0%                     | 0%                     | 1%                       | 1%                     | 1%                     | 1%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$1,211,530</b>     | <b>\$2,035</b>         | <b>\$1,221,590</b>       | <b>\$1,228,962</b>     | <b>\$1,236,482</b>     | <b>\$1,244,153</b>     |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2822 - Wastewater Principal and Interest Fund 2015B

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$2,934                  | \$13,750               | \$18,217               | \$22,772               |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Revenue Bonds                    | -                      | 96,424,044             | -                      | -                        | -                      | -                      | -                      |
| Interest on Investments          | -                      | (1,834)                | 4,500                  | 10,767                   | 4,466                  | 4,556                  | 4,647                  |
| <b>Total Revenues</b>            | -                      | <b>96,422,210</b>      | <b>4,500</b>           | <b>10,767</b>            | <b>4,466</b>           | <b>4,556</b>           | <b>4,647</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | 8,945,557              | 2,500,000              | 2,500,000                | 2,575,000              | 2,675,000              | 2,785,000              |
| Interest Payments                | -                      | 4,170,232              | 11,038,900             | 11,038,850               | 10,963,900             | 10,860,900             | 10,753,900             |
| Agency and Other Debt Expense    | -                      | 87,478,487             | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | -                      | <b>100,594,277</b>     | <b>13,538,900</b>      | <b>13,538,850</b>        | <b>13,538,900</b>      | <b>13,535,900</b>      | <b>13,538,900</b>      |
| Net Operating Income (Loss)      | 0                      | (4,172,066)            | (13,534,400)           | (13,528,083)             | (13,534,434)           | (13,531,344)           | (13,534,253)           |
| Interfund Transfers              | -                      | 4,175,000              | 13,538,900             | 13,538,900               | 13,538,900             | 13,535,900             | 13,538,900             |
| Increase (Decrease) in Fund Bal. | 0                      | 2,934                  | 4,500                  | 10,817                   | 4,466                  | 4,556                  | 4,647                  |
| <i>Percentage of Change</i>      | 0%                     | 0%                     | 0%                     | 369%                     | 32%                    | 25%                    | 20%                    |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$2,934</b>         | <b>\$4,500</b>         | <b>\$13,750</b>          | <b>\$18,217</b>        | <b>\$22,772</b>        | <b>\$27,419</b>        |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2823 - Wastewater Principal and Interest Fund 2016A

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$0                      | \$128,840              | \$157,680              | \$187,097              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | -                      | -                      | 32,500                 | 28,840                   | 28,840                 | 29,417                 | 30,005                 |
| <b>Total Revenues</b>            | -                      | -                      | <b>32,500</b>          | <b>28,840</b>            | <b>28,840</b>          | <b>29,417</b>          | <b>30,005</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | -                      | 2,808,000              | -                        | 415,000                | 843,000                | 861,000                |
| Interest Payments                | -                      | -                      | 1,671,840              | 100,000                  | 246,000                | 232,500                | 222,300                |
| Agency and Other Debt Expense    | -                      | -                      | 1,040,256              | -                        | 203,900                | 195,200                | 186,400                |
| <b>Total Expenditures</b>        | -                      | -                      | <b>5,520,096</b>       | <b>100,000</b>           | <b>864,900</b>         | <b>1,270,700</b>       | <b>1,269,700</b>       |
| Net Operating Income (Loss)      | 0                      | 0                      | (5,487,596)            | (71,160)                 | (836,060)              | (1,241,283)            | (1,239,695)            |
| Interfund Transfers              | -                      | -                      | 5,520,096              | 200,000                  | 864,900                | 1,270,700              | 1,269,700              |
| Increase (Decrease) in Fund Bal. | 0                      | 0                      | 32,500                 | 128,840                  | 28,840                 | 29,417                 | 30,005                 |
| <i>Percentage of Change</i>      | 0%                     | 0%                     | 0%                     | 0%                       | 22%                    | 19%                    | 16%                    |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$0</b>             | <b>\$32,500</b>        | <b>\$128,840</b>         | <b>\$157,680</b>       | <b>\$187,097</b>       | <b>\$217,102</b>       |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2824 - Wastewater Principal and Interest Fund 2016B

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$0                      | \$65,301               | \$80,601               | \$96,208               |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Revenue Bonds                    | -                      | -                      | 10,035,190             | -                        | -                      | -                      | -                      |
| Interest on Investments          | -                      | -                      | 32,500                 | 15,301                   | 15,301                 | 15,607                 | 15,919                 |
| <b>Total Revenues</b>            | -                      | -                      | <b>10,067,690</b>      | <b>15,301</b>            | <b>15,301</b>          | <b>15,607</b>          | <b>15,919</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | -                      | -                      | -                        | -                      | 3,147,000              | 3,217,000              |
| Interest Payments                | -                      | -                      | 4,375,000              | 50,000                   | 928,700                | 896,600                | 858,600                |
| Agency and Other Debt Expense    | -                      | -                      | -                      | -                        | 400,200                | 753,400                | 720,400                |
| <b>Total Expenditures</b>        | -                      | -                      | <b>4,375,000</b>       | <b>50,000</b>            | <b>1,328,900</b>       | <b>4,797,000</b>       | <b>4,796,000</b>       |
| Net Operating Income (Loss)      | 0                      | 0                      | 5,692,690              | (34,699)                 | (1,313,599)            | (4,781,393)            | (4,780,081)            |
| Interfund Transfers              | -                      | -                      | 4,375,000              | 100,000                  | 1,328,900              | 4,797,000              | 4,796,000              |
| Increase (Decrease) in Fund Bal. | 0                      | 0                      | 10,067,690             | 65,301                   | 15,301                 | 15,607                 | 15,919                 |
| <i>Percentage of Change</i>      | <i>0%</i>              | <i>0%</i>              | <i>0%</i>              | <i>0%</i>                | <i>23%</i>             | <i>19%</i>             | <i>17%</i>             |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$0</b>             | <b>\$10,067,690</b>    | <b>\$65,301</b>          | <b>\$80,601</b>        | <b>\$96,208</b>        | <b>\$112,127</b>       |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
2825 - Wastewater Principal and Interest Fund 2016C

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$0                      | \$511,757              | \$513,383              | \$515,042              |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | -                      | -                      | -                      | 1,594                    | 1,626                  | 1,659                  | 1,692                  |
| <b>Total Revenues</b>            | -                      | -                      | -                      | <b>1,594</b>             | <b>1,626</b>           | <b>1,659</b>           | <b>1,692</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | -                      | -                      | -                        | 2,705,000              | 2,760,000              | 2,840,000              |
| Interest Payments                | -                      | -                      | -                      | 2,489,837                | 6,842,300              | 6,788,200              | 6,705,400              |
| <b>Total Expenditures</b>        | -                      | -                      | -                      | <b>2,489,837</b>         | <b>9,547,300</b>       | <b>9,548,200</b>       | <b>9,545,400</b>       |
| Net Operating Income (Loss)      | 0                      | 0                      | 0                      | (2,488,243)              | (9,545,674)            | (9,546,541)            | (9,543,708)            |
| Interfund Transfers              | -                      | -                      | -                      | 3,000,000                | 9,547,300              | 9,548,200              | 9,545,400              |
| Increase (Decrease) in Fund Bal. | 0                      | 0                      | 0                      | 511,757                  | 1,626                  | 1,659                  | 1,692                  |
| Percentage of Change             | 0%                     | 0%                     | 0%                     | 0%                       | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             | <b>\$511,757</b>         | <b>\$513,383</b>       | <b>\$515,042</b>       | <b>\$516,734</b>       |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
Proposed Principal and Interest Bond 1

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$0                    | \$0                    | \$0                    | \$0                      | \$0                    | \$0                    | \$0                    |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| <b>Total Revenues</b>            | -                      | -                      | -                      | -                        | -                      | -                      | -                      |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Principal Payments               | -                      | -                      | -                      | -                        | 2,399,000              | 7,684,000              | 12,942,000             |
| Interest Payments                | -                      | -                      | -                      | -                        | 5,599,650              | 16,029,116             | 27,480,972             |
| Agency and Other Debt Expense    | -                      | -                      | -                      | -                        | 265,000                | 1,315,930              | 1,525,810              |
| <b>Total Expenditures</b>        | -                      | -                      | -                      | -                        | <b>8,263,650</b>       | <b>25,029,046</b>      | <b>41,948,782</b>      |
| Net Operating Income (Loss)      | 0                      | 0                      | 0                      | 0                        | (8,263,650)            | (25,029,046)           | (41,948,782)           |
| Interfund Transfers              | -                      | -                      | -                      | -                        | 8,263,650              | 25,029,046             | 41,948,782             |
| Increase (Decrease) in Fund Bal. | 0                      | 0                      | 0                      | -                        | -                      | -                      | -                      |
| <i>Percentage of Change</i>      | 0%                     | 0%                     | 0%                     | 0%                       | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>               | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>             |



**Fiscal Year 2018 BUDGET**



Special Funds of the District are comprised of the following:

**IMPROVEMENT FUND:**

A fund to pay the cost of any improvements or to purchase any special tax bills issued for any improvement. The fund can receive monies from the General Fund, bond issues, collection of special benefit assessments or special tax bills, sale of special tax bills, or any other source provided by law.

**WATER BACKUP INSURANCE & REIMBURSEMENT FUND:**

A fund to be used to respond to water backups caused by overcharged lines or blocked mains. This fund will administer the Water Backup Insurance and Reimbursement Program.

**GENERAL INSURANCE FUND:**

A fund to be used to pay the cost of workers' compensation claims, property insurance, general liability, auto liability, flood insurance and all expenses (i.e. premiums, claims, claim expenses, claim recoveries and claim accruals) related to these coverages.

**EMERGENCY FUNDS:**

Funds to be used for emergency sewer repairs and replacements in the operation and maintenance of the District that are of such a nature as to be non-measurable in the budgeting and appropriations of annual revenues.

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

### 4000 - Special Funds

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$17,869,422           | \$18,450,226           | \$14,265,023           | \$27,008,733             | \$28,259,272           | \$26,826,203           | \$29,071,669           |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 122,650                | 204,756                | 85,378                 | 213,585                  | 176,731                | 180,266                | 183,871                |
| Connection and Other Fees        | 1,440,668              | 1,242,332              | 1,038,000              | 1,391,778                | 1,217,000              | 1,217,000              | 1,217,000              |
| Miscellaneous                    | 120,715                | 11,091,200             | -                      | 250,129                  | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>1,684,033</b>       | <b>12,538,288</b>      | <b>1,123,378</b>       | <b>1,855,492</b>         | <b>1,393,731</b>       | <b>1,397,266</b>       | <b>1,400,871</b>       |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Personnel Services               | 706,432                | 995,170                | 675,000                | 448,558                  | 670,000                | 670,000                | 690,500                |
| Supplies                         | -                      | 645,053                | -                      | -                        | -                      | -                      | -                      |
| Utilities                        | -                      | 247,635                | -                      | -                        | -                      | -                      | -                      |
| Contractual Services             | 7,668,581              | 13,817,887             | 8,170,800              | 12,663,037               | 8,956,800              | 8,956,800              | 9,236,500              |
| Capital Outlay                   | -                      | 52,118                 | -                      | -                        | -                      | -                      | -                      |
| Construction and Engineering     | 1,775,583              | 1,671,918              | -                      | 550,000                  | -                      | -                      | -                      |
| Interfund Labor Transfers        | -                      | -                      | 115,000                | 43,357                   | 50,000                 | 25,000                 | -                      |
| <b>Total Expenditures</b>        | <b>10,150,596</b>      | <b>17,429,781</b>      | <b>8,960,800</b>       | <b>13,704,952</b>        | <b>9,676,800</b>       | <b>9,651,800</b>       | <b>9,927,000</b>       |
| Net Operating Income (Loss)      | (8,466,562)            | (4,891,493)            | (7,837,422)            | (11,849,461)             | (8,283,069)            | (8,254,534)            | (8,526,129)            |
| Interfund Transfers              | 9,047,366              | 13,450,000             | 13,100,000             | 13,100,000               | 6,850,000              | 10,500,000             | 10,750,000             |
| Increase (Decrease) in Fund Bal. | 580,804                | 8,558,507              | 5,262,578              | 1,250,539                | (1,433,069)            | 2,245,466              | 2,223,871              |
| <i>Percentage of Change</i>      | <i>3%</i>              | <i>46%</i>             | <i>37%</i>             | <i>5%</i>                | <i>-5%</i>             | <i>8%</i>              | <i>8%</i>              |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$18,450,226</b>    | <b>\$27,008,733</b>    | <b>\$19,527,601</b>    | <b>\$28,259,272</b>      | <b>\$26,826,203</b>    | <b>\$29,071,669</b>    | <b>\$31,295,540</b>    |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

### 4102 - Improvement Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$3,986,619            | \$4,973,201            | \$5,426,753            | \$6,069,629              | \$7,485,700            | \$8,681,304            | \$9,902,479            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 27,056                 | 50,782                 | 16,530                 | 54,720                   | 28,604                 | 29,176                 | 29,759                 |
| Connection and Other Fees        | 1,440,668              | 1,242,332              | 1,038,000              | 1,391,778                | 1,217,000              | 1,217,000              | 1,217,000              |
| Miscellaneous                    | 118,858                | 95,481                 | -                      | (712)                    | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>1,586,582</b>       | <b>1,388,595</b>       | <b>1,054,530</b>       | <b>1,445,786</b>         | <b>1,245,604</b>       | <b>1,246,176</b>       | <b>1,246,759</b>       |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Construction and Engineering     | 600,000                | 292,167                | -                      | -                        | -                      | -                      | -                      |
| Interfund Labor Transfers        | -                      | -                      | 75,000                 | 29,714                   | 50,000                 | 25,000                 | -                      |
| <b>Total Expenditures</b>        | <b>600,000</b>         | <b>292,167</b>         | <b>75,000</b>          | <b>29,714</b>            | <b>50,000</b>          | <b>25,000</b>          | <b>-</b>               |
| Net Operating Income (Loss)      | 986,582                | 1,096,428              | 979,530                | 1,416,072                | 1,195,604              | 1,221,176              | 1,246,759              |
| Increase (Decrease) in Fund Bal. | 986,582                | 1,096,428              | 979,530                | 1,416,072                | 1,195,604              | 1,221,176              | 1,246,759              |
| <i>Percentage of Change</i>      | 25%                    | 22%                    | 18%                    | 23%                      | 16%                    | 14%                    | 13%                    |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$4,973,201</b>     | <b>\$6,069,629</b>     | <b>\$6,406,283</b>     | <b>\$7,485,700</b>       | <b>\$8,681,304</b>     | <b>\$9,902,479</b>     | <b>\$11,149,238</b>    |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

### 4104 - Water Backup Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$5,872,912            | \$5,699,690            | \$2,532,678            | \$1,757,084              | \$2,883,639            | \$5,714,746            | \$5,946,501            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 39,168                 | 38,591                 | 33,500                 | 21,852                   | 32,407                 | 33,055                 | 33,716                 |
| <b>Total Revenues</b>            | <b>39,168</b>          | <b>38,591</b>          | <b>33,500</b>          | <b>21,852</b>            | <b>32,407</b>          | <b>33,055</b>          | <b>33,716</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Contractual Services             | 3,862,390              | 7,631,197              | 3,196,800              | 5,495,297                | 3,801,300              | 3,801,300              | 3,877,400              |
| <b>Total Expenditures</b>        | <b>3,862,390</b>       | <b>7,631,197</b>       | <b>3,196,800</b>       | <b>5,495,297</b>         | <b>3,801,300</b>       | <b>3,801,300</b>       | <b>3,877,400</b>       |
| Net Operating Income (Loss)      | (3,823,222)            | (7,592,606)            | (3,163,300)            | (5,473,445)              | (3,768,893)            | (3,768,245)            | (3,843,684)            |
| Interfund Transfers              | 3,650,000              | 3,650,000              | 6,600,000              | 6,600,000                | 6,600,000              | 4,000,000              | 4,000,000              |
| Increase (Decrease) in Fund Bal. | (173,222)              | (3,942,606)            | 3,436,700              | 1,126,555                | 2,831,107              | 231,755                | 156,316                |
| <i>Percentage of Change</i>      | -3%                    | -69%                   | 136%                   | 64%                      | 98%                    | 4%                     | 3%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$5,699,690</b>     | <b>\$1,757,084</b>     | <b>\$5,969,378</b>     | <b>\$2,883,639</b>       | <b>\$5,714,746</b>     | <b>\$5,946,501</b>     | <b>\$6,102,818</b>     |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE

4105 - General Insurance Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$1,121,402            | \$1,526,053            | \$1,148,305            | \$13,764,032             | \$12,493,374           | \$6,749,736            | \$7,257,736            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 18,051                 | 68,926                 | 6,729                  | 94,800                   | 81,863                 | 83,500                 | 85,170                 |
| Miscellaneous                    | 1,857                  | 10,995,720             | -                      | 250,841                  | -                      | -                      | -                      |
| <b>Total Revenues</b>            | <b>19,908</b>          | <b>11,064,645</b>      | <b>6,729</b>           | <b>345,641</b>           | <b>81,863</b>          | <b>83,500</b>          | <b>85,170</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Personnel Services               | 706,432                | 995,170                | 675,000                | 448,558                  | 670,000                | 670,000                | 690,500                |
| Supplies                         | -                      | 645,053                | -                      | -                        | -                      | -                      | -                      |
| Utilities                        | -                      | 247,635                | -                      | -                        | -                      | -                      | -                      |
| Contractual Services             | 3,806,191              | 6,186,690              | 4,974,000              | 7,167,741                | 5,155,500              | 5,155,500              | 5,359,100              |
| Capital Outlay                   | -                      | 52,118                 | -                      | -                        | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>4,512,623</b>       | <b>8,126,666</b>       | <b>5,649,000</b>       | <b>7,616,299</b>         | <b>5,825,500</b>       | <b>5,825,500</b>       | <b>6,049,600</b>       |
| Net Operating Income (Loss)      | (4,492,715)            | 2,937,979              | (5,642,271)            | (7,270,658)              | (5,743,637)            | (5,742,000)            | (5,964,430)            |
| Interfund Transfers              | 4,897,366              | 9,300,000              | 6,000,000              | 6,000,000                | -                      | 6,250,000              | 6,500,000              |
| Increase (Decrease) in Fund Bal. | 404,651                | 12,237,979             | 357,729                | (1,270,658)              | (5,743,637)            | 508,000                | 535,570                |
| <i>Percentage of Change</i>      | 36%                    | 802%                   | 31%                    | -9%                      | -46%                   | 8%                     | 7%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$1,526,053</b>     | <b>\$13,764,032</b>    | <b>\$1,506,034</b>     | <b>\$12,493,374</b>      | <b>\$6,749,736</b>     | <b>\$7,257,736</b>     | <b>\$7,793,306</b>     |

**METROPOLITAN ST. LOUIS SEWER DISTRICT**  
**CHANGES IN FUND BALANCE**  
**4122 - Wastewater Emergency Fund**

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$5,497,165            | \$4,601,431            | \$3,250,859            | \$3,503,263              | \$3,214,964            | \$3,490,542            | \$3,766,632            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 29,848                 | 31,583                 | 24,136                 | 25,344                   | 25,578                 | 26,090                 | 26,612                 |
| <b>Total Revenues</b>            | <b>29,848</b>          | <b>31,583</b>          | <b>24,136</b>          | <b>25,344</b>            | <b>25,578</b>          | <b>26,090</b>          | <b>26,612</b>          |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| Construction and Engineering     | 1,175,583              | 1,379,751              | -                      | 550,000                  | -                      | -                      | -                      |
| Interfund Labor Transfers        | -                      | -                      | 40,000                 | 13,643                   | -                      | -                      | -                      |
| <b>Total Expenditures</b>        | <b>1,175,583</b>       | <b>1,379,751</b>       | <b>40,000</b>          | <b>563,643</b>           | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| Net Operating Income (Loss)      | (1,145,734)            | (1,348,168)            | (15,864)               | (538,299)                | 25,578                 | 26,090                 | 26,612                 |
| Interfund Transfers              | 250,000                | 250,000                | 250,000                | 250,000                  | 250,000                | 250,000                | 250,000                |
| Increase (Decrease) in Fund Bal. | (895,734)              | (1,098,168)            | 234,136                | (288,299)                | 275,578                | 276,090                | 276,612                |
| Percentage of Change             | -16%                   | -24%                   | 7%                     | -8%                      | 9%                     | 8%                     | 7%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$4,601,431</b>     | <b>\$3,503,263</b>     | <b>\$3,484,995</b>     | <b>\$3,214,964</b>       | <b>\$3,490,542</b>     | <b>\$3,766,632</b>     | <b>\$4,043,243</b>     |

# METROPOLITAN ST. LOUIS SEWER DISTRICT

## CHANGES IN FUND BALANCE 4123 - Stormwater Emergency Fund

|                                  | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Budget</b> | <b>FY17<br/>Forecast</b> | <b>FY18<br/>Budget</b> | <b>FY19<br/>Budget</b> | <b>FY20<br/>Budget</b> |
|----------------------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|
| FUND BALANCE B.O.P.              | \$1,391,325            | \$1,649,852            | \$1,906,428            | \$1,914,725              | \$2,181,595            | \$2,189,875            | \$2,198,320            |
| Revenues:                        |                        |                        |                        |                          |                        |                        |                        |
| Interest on Investments          | 8,526                  | 14,874                 | 4,484                  | 16,869                   | 8,280                  | 8,445                  | 8,614                  |
| <b>Total Revenues</b>            | <b>8,526</b>           | <b>14,874</b>          | <b>4,484</b>           | <b>16,869</b>            | <b>8,280</b>           | <b>8,445</b>           | <b>8,614</b>           |
| Expenditures:                    |                        |                        |                        |                          |                        |                        |                        |
| <b>Total Expenditures</b>        | -                      | -                      | -                      | -                        | -                      | -                      | -                      |
| Net Operating Income (Loss)      | 8,526                  | 14,874                 | 4,484                  | 16,869                   | 8,280                  | 8,445                  | 8,614                  |
| Interfund Transfers              | 250,000                | 250,000                | 250,000                | 250,000                  | -                      | -                      | -                      |
| Increase (Decrease) in Fund Bal. | 258,526                | 264,874                | 254,484                | 266,869                  | 8,280                  | 8,445                  | 8,614                  |
| <i>Percentage of Change</i>      | 19%                    | 16%                    | 13%                    | 14%                      | 0%                     | 0%                     | 0%                     |
| <b>FUND BALANCE E.O.P.</b>       | <b>\$1,649,852</b>     | <b>\$1,914,725</b>     | <b>\$2,160,912</b>     | <b>\$2,181,595</b>       | <b>\$2,189,875</b>     | <b>\$2,198,320</b>     | <b>\$2,206,934</b>     |



**Fiscal Year 2018 BUDGET**



**An ordinance is a bill, resolution or order by means of which appropriations are given legal effect. It is the method by which the appropriation of the annual budget is enacted into law by the Board of Trustees.**

### **FY18 Proposed Budget Ordinance and Reconciliation**

# PROPOSED BUDGET ORDINANCE

Fiscal Year 2018

## Revenue:

|                            |    |                    |
|----------------------------|----|--------------------|
| Wastewater Revenue Fund    | \$ | 359,039,025        |
| <b>Total Revenue Funds</b> | \$ | <u>359,039,025</u> |

## Fund Transfers:

|   |    |                    |
|---|----|--------------------|
| General Fund                                  | \$ | 186,259,675        |
| Sanitary Replacement Fund                     |    | 58,000,000         |
| Wastewater Emergency Fund                     |    | 250,000            |
| Water Backup Insurance and Reimbursement Fund |    | 6,600,000          |
| Debt Service Funds                            |    | 107,929,350        |
| <b>Total Fund Transfers</b>                   | \$ | <u>359,039,025</u> |

## Appropriations:

|   |    |                              |
|---|----|------------------------------|
| General Fund                                  | \$ | 163,493,836                  |
| Water Backup Insurance and Reimbursement Fund |    | 3,801,300                    |
| General Insurance Fund                        |    | 5,825,500                    |
| OMCI Funds (Tax Commission Fees)              |    | 470,672                      |
| Interfund Labor Transfers                     |    | <u>26,459,703</u>            |
| <b>Total Operating Budget</b>                 |    | <u>\$ 200,051,011</u>        |
| Debt Service Funds                            | \$ | 107,929,350                  |
| Construction Funds                            |    | <u>1,180,000</u>             |
| <b>Total Other Appropriations</b>             |    | <u>\$ 109,109,350</u>        |
| <b>Total Appropriations</b>                   |    | <u><u>\$ 309,160,361</u></u> |

## **PROPOSED FY18 BUDGET ORDINANCE**

AN ORDINANCE, repealing and superseding Ordinance No. 14392 adopted June 9, 2016, and making appropriations for the current expenses of the District in the General Fund, the Water Backup Insurance and Reimbursement Fund, the General Insurance Fund, the Sanitary Replacement Fund, the Stormwater Operations, Maintenance and Construction Improvement Funds, the Emergency Funds, the Debt Service Funds, and the Wastewater Revenue Bond Service Funds for the fiscal year beginning July 1, 2017 and ending June 30, 2018, amounting in the aggregate to Three Hundred Nine Million One Hundred Sixty Thousand Three Hundred Sixty-one Dollars (\$309,160,361) to pay interest falling due on bonds issued, the costs of support, operation, and maintenance of the District and its various subdistricts, and emergencies in accordance with the requirements of this Proposed Ordinance to be introduced May 11, 2017.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE METROPOLITAN ST. LOUIS SEWER DISTRICT:

### **REVENUE FUNDS**

Section One – Wastewater Revenue Fund. The total dollars collected in the Wastewater Revenue Fund is estimated to be Three Hundred Fifty-nine Million Thirty-nine Thousand Twenty-five Dollars (\$359,039,025) and is hereby transferred from the Wastewater Revenue Fund to the General Fund of the District for the support, operation and maintenance of several departments, Board, Civil Service Commission, the Water Backup Insurance and Reimbursement Fund, the Wastewater Emergency Fund, the Sanitary Replacement Fund, and the Wastewater Revenue Bond Service Funds for other lawful activities of the District including the payment of interest and principal falling due on bonds issued for the fiscal year beginning July 1, 2017, and ending June 30, 2018.

|                                |                      |
|--------------------------------|----------------------|
| WASTEWATER USER CHARGE REVENUE | <u>\$359,039,025</u> |
|--------------------------------|----------------------|

### **EXPENSE APPROPRIATIONS**

Section Two – General Fund. There is hereby transferred from the Wastewater Revenue Fund the sum of One Hundred Eighty-six Million Two Hundred Fifty-nine Thousand Six Hundred Seventy-five Dollars (\$186,259,675). There is hereby appropriated and set apart out of the General Fund of the District the sum of One Hundred Sixty-three Million Four Hundred Ninety-three Thousand Eight Hundred Thirty-six Dollars (\$163,493,836) for the support, operation and maintenance of several departments, Board, Civil Service Commission, and other lawful activities of the District.

|                            |                      |
|----------------------------|----------------------|
| SECTION TWO APPROPRIATIONS | <u>\$163,493,836</u> |
|----------------------------|----------------------|

Section Three – Wastewater Backup Insurance and Reimbursement Fund. For the purpose of providing water backup insurance and reimbursement for basement backups, there is hereby transferred from the Wastewater Revenue Fund the sum of Six Million Six Hundred Thousand Dollars (\$6,600,000) to the Water Backup Insurance and Reimbursement Fund. There is hereby appropriated and set apart out of the Water Backup Insurance and Reimbursement Fund the sum of Three Million Eight Hundred One Thousand Three Hundred Dollars (\$3,801,300).

|                              |                    |
|------------------------------|--------------------|
| SECTION THREE APPROPRIATIONS | <u>\$3,801,300</u> |
|------------------------------|--------------------|

Section Four – General Insurance Fund. For the purpose of providing workers' compensation, property insurance, general liability insurance, auto liability insurance and flood insurance there is hereby appropriated and set apart out of the General Insurance Fund the sum of Five Million Eight Hundred Twenty-five Thousand Five Hundred Dollars (\$5,825,500).

|                             |                    |
|-----------------------------|--------------------|
| SECTION FOUR APPROPRIATIONS | <u>\$5,825,500</u> |
|-----------------------------|--------------------|

Section Five – Improvement Fund. For the purpose of providing for the cost of improvements there is hereby appropriated and set apart out of the Improvement Fund the sum of Fifty Thousand Dollars (\$50,000).

#### SECTION FIVE APPROPRIATIONS

\$50,000

Section Six – For the purpose of providing Stormwater Operations, Maintenance, Administration, and Construction Improvements, there is hereby appropriated Nineteen Million Three Hundred Eighty Thousand Three Hundred Seventy-five Dollars (\$19,380,375). Appropriations will be executed through the Stormwater Operations, Maintenance, Administration and Construction Improvement Funds as follows:

Section Six (1) – Stormwater Regulatory Fund (5110). For the purpose of providing for operations, maintenance, administration, and construction Improvement, there is hereby appropriated and set apart out of the Stormwater Regulatory Fund the sum of Four Million Three Hundred Twenty-six Thousand One Hundred Three Dollars (\$4,326,103) for use by the Executive Director.

Section Six (2) – Districtwide Stormwater Fund (5120). For the purpose of providing for operations, maintenance, administration, and construction Improvement, there is hereby appropriated and set apart out of the Districtwide Stormwater Fund the sum of Eight Million Three Hundred Ninety-four Thousand Three Hundred Ninety Dollars (\$8,394,390) for use by the Executive Director.

Section Six (3) – Stormwater and Maintenance, Operations and Construction Improvement Fund (5130). There is hereby appropriated and set apart out of the Stormwater and Maintenance, Operations and Construction Improvement Fund the sum of Five Million Six Hundred Seventeen Thousand Four Hundred Three Dollars (\$5,617,403) for use by the Executive Director.

Section Six (4) – Clayton Central OMCI Fund (5563). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Clayton Central OMCI Fund the sum of Ten Thousand Dollars (\$10,000) for use by the Executive Director.

Section Six (5) – Coldwater OMCI Fund (5564). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Coldwater OMCI Fund the sum of Two Hundred Thousand Dollars (\$200,000) for use by the Executive Director.

Section Six (6) – Creve Coeur OMCI Fund (5565). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Creve Coeur OMCI Fund the sum of Fifty Thousand Dollars (\$50,000) for use by the Executive Director.

Section Six (7) – Deer Creek OMCI Fund (5566). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Deer Creek OMCI Fund the sum of Two Hundred Thousand Dollars (\$200,000) for use by the Executive Director.

Section Six (8) – Gravois Creek OMCI Fund (5571). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Gravois Creek OMCI Fund the sum of Two Hundred Thousand Dollars (\$200,000) for use by the Executive Director.

Section Six (9) – Maline Creek OMCI Fund (5576). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Maline Creek OMCI Fund the sum of One Hundred Twenty-two Thousand Four Hundred Eighty Dollars (\$122,480) for use by the Executive Director.

Section Six (10) – Sugar Creek OMCI Fund (5583). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Sugar Creek OMCI Fund the sum of Seventy-five Thousand Dollars (\$75,000) for use by the Executive Director.

Section Six (11) – University City Branch of River Des Peres OMCI Fund (5584). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the University City Branch of River Des Peres OMCI Fund the sum of One Hundred Twenty-five Thousand Dollars (\$125,000) for use by the Executive Director.

Section Six (12) – Watkins Creek OMCI Fund (5587). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Watkins Creek OMCI Fund the sum of Ten Thousand Dollars (\$10,000) for use by the Executive Director.

Section Six (13) – Meramec River Basin OMCI Fund (5591). For the purpose of providing for Operations, Maintenance, Administration, Construction Improvement, there is hereby appropriated and set apart out of the Meramec River Basin OMCI Fund the sum of Fifty Thousand Dollars (\$50,000) for use by the Executive Director.

SECTION SIX APPROPRIATIONS \$19,380,375

Section Seven – Wastewater Emergency Fund. For the purpose of providing for emergency work or repairs requiring prompt attention, there is hereby transferred from the Wastewater Revenue Fund to the Wastewater Emergency Fund the sum of Two Hundred Fifty Thousand Dollars (\$250,000). There is hereby appropriated and set apart out of the Wastewater Emergency Fund the sum of Zero Dollars (\$0) for use by the Executive Director in contracting for emergency work or repairs.

SECTION SEVEN APPROPRIATIONS \$0

Section Eight – Stormwater Emergency Fund. For the purpose of providing for emergency work or repairs requiring prompt attention, there is hereby appropriated and set apart out of the Stormwater Emergency Fund the sum of Zero Dollars (\$0) for use by the Executive Director in contracting for emergency work or repairs.

SECTION EIGHT APPROPRIATIONS \$0

Section Nine – Debt Service Funds. For the purpose of providing for the support of the Wastewater Revenue Bond Debt Service of the Metropolitan St. Louis Sewer District for the fiscal year beginning July 1, 2017 and ending June 30, 2018, there is hereby transferred from the Wastewater Revenue Fund to the Wastewater Revenue Bond Service Funds the total sum of One Hundred Seven Million Nine Hundred Twenty-

nine Thousand Three Hundred Fifty Dollars (\$107,929,350). Appropriations will be executed through the Debt Service Funds as follows for total District principal and interest falling due on outstanding revenue bonds, including any new issues planned during the fiscal year, and banking fees relating to the debt:

Section Nine (1) – Wastewater Principal and Interest Bond 2004A – Fund (2804). There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2804 the sum of Twenty-four Million One Hundred Ninety-eight Thousand Two Hundred Dollars (\$24,198,200).

Section Nine (2) – Wastewater Principal and Interest Bond 2010B – Fund (2812) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2812 the sum of Three Million Three Hundred Fifty-three Thousand Nine Hundred Dollars (\$3,353,900).

Section Nine (3) – Wastewater Principal and Interest Bond 2011B – Fund (2816) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2816 the sum of Three Million Eight Hundred Fifty-seven Thousand Six Hundred Dollars (\$3,857,600).

Section Nine (4) – Wastewater Principal and Interest Bond 2012A – Fund (2817) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2817 the sum of Fifteen Million Three Hundred Eighty-nine Thousand Two Hundred Dollars (\$15,389,200).

Section Nine (5) – Wastewater Principal and Interest Bond 2012B – Fund (2818) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2818 the sum of Nine Million Three Hundred Forty-seven Thousand One Hundred Dollars (\$9,347,100).

Section Nine (6) – Wastewater Principal and Interest Bond 2013B – Fund (2819) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2819 the sum of Nine Million Nine Hundred Seventy-nine Thousand Seven Hundred Dollars (\$9,979,700).

Section Nine (7) – Wastewater Principal and Interest Bond 2013A – Fund (2820) There is hereby appropriated and set apart out of

the Wastewater Revenue Bond Service Proposed Fund the sum of Three Million Three Hundred Ninety-seven Thousand Six Hundred Dollars (\$3,397,600).

Section Nine (8) – Wastewater Principal and Interest Bond 2015A – Fund (2821) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2821 the sum of Four Million Eight Hundred Sixty-two Thousand Four Hundred Dollars (\$4,862,400).

Section Nine (9) – Wastewater Principal and Interest Bond 2015B – Fund (2822) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2822 the sum of Thirteen Million Five Hundred Thirty-eight Thousand Nine Hundred Dollars (\$13,538,900).

Section Nine (10) – Wastewater Principal and Interest Bond 2016A – Fund (2823) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2823 the sum of Eight Hundred Sixty-four Thousand Nine Hundred Dollars (\$864,900).

Section Nine (11) – Wastewater Principal and Interest Bond 2016B – Fund (2824) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2824 the sum of One Million Three Hundred Twenty-eight Thousand Nine Hundred Dollars (\$1,328,900).

Section Nine (12) – Wastewater Principal and Interest Bond 2016C – Fund (2825) There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Fund Number 2825 the sum of Nine Million Five Hundred Forty-seven Thousand Three Hundred Dollars (\$9,547,300).

Section Nine (13) – Wastewater Principal and Interest Proposed Fund There is hereby appropriated and set apart out of the Wastewater Revenue Bond Service Proposed Fund the sum of Eight Million Two Hundred Sixty-three Thousand Six Hundred Fifty Dollars (\$8,263,650).

SECTION NINE APPROPRIATIONS \$107,929,350

Section Ten – Sanitary Replacement Fund. For the purpose of meeting the costs of repairing, rehabilitating and replacing the District's Wastewater System, there is hereby transferred from the Wastewater Revenue Fund to the Sanitary Replacement Fund the sum of Fifty-eight Million Dollars (\$58,000,000). There is hereby appropriated and set apart out of the Sanitary Replacement Fund the sum of Eight Million Five Hundred Forty-five Thousand Three Dollars (\$8,680,000) for use by the Executive Director for internal labor costs associated with projects appropriated in this fund.

SECTION TEN APPROPRIATIONS \$8,680,000

TOTAL DISTRICT BUDGET APPROPRIATIONS \$ 309,160,361

**SUMMARY OF APPROPRIATIONS**  
*FISCAL YEAR 2018*

| <b>Fund(s)</b>                                | <b>Appropriation</b> |
|---|----------------------|
| General Fund                                  | \$163,493,836        |
| Water Backup Insurance and Reimbursement Fund | 3,801,300            |
| General Insurance Fund                        | 5,825,500            |
| Improvement Fund                              | 50,000               |
| OMCI Funds                                    | 19,380,375           |
| Emergency Funds                               | 0                    |
| Debt Service Funds                            | 107,929,350          |
| Sanitary Replacement Fund                     | 8,680,000            |
| <b>Total District Appropriations</b>          | <b>\$309,160,361</b> |

Pursuant to Section 7.150 of the Charter (Plan) of the Metropolitan St. Louis Sewer District, the Board of Trustees authorizes the Executive Director to make transfers of any unencumbered appropriation balance or portion thereof from one classification of expenditure to another. This authorization includes transfers between funds that are not expressly prohibited by any other Ordinance of the District.

The foregoing Ordinance will be proposed May 11, 2017.



**Taxes are based on voter-approved rates that are included on the tax bills issued by the City of St. Louis or St. Louis County. The tax bills are calculated based on the tax assessment information provided by the governing authority and the current tax rates. The tax revenue is realized in the first half of the fiscal year.**

### **FY18 Proposed Tax Ordinance**

PROPOSED TAX ORDINANCE NO.

AN ORDINANCE repealing Ordinance No. 14523, adopted September 29, 2016, and enacting a new Ordinance in lieu thereof, adjusting the previously fixed taxes by determining the amount of taxes which shall be levied, assessed, and collected in the year 2017 on all taxable tangible property in the District within the corporate limits of the City of St. Louis and St. Louis County, respectively, and in Subdistricts within the corporate limits of St. Louis County as follows: Coldwater Creek Trunk Subdistrict, Gravois Creek Trunk Subdistrict, Maline Creek Trunk Subdistrict, Watkins Creek Trunk Subdistrict, Subdistrict No. 88 (Fountain Creek), Subdistrict No. 89 (Loretta-Joplin), Subdistrict No. 342 (Clayton-Central), Subdistrict No. 366 (University City Branch of River des Peres Stormwater Subdistrict), Subdistrict No. 367 (Deer Creek Stormwater Subdistrict), Subdistrict No. 369 (Sugar Creek), Subdistrict No. 448 (Missouri River - Bonfils), Subdistrict No. 449 (Meramec River Basin - M.S.D. Southwest), Subdistrict No. 453 (Shrewsbury Branch of River des Peres), Subdistrict No. 454 (Seminary Branch of River des Peres), Subdistrict No. 455 (Black Creek), Subdistrict No. 1 of the River des Peres Watershed (Creve Coeur-Frontenac Area), Subdistrict No. 4 of the River des Peres Watershed (North Affton Area) and Subdistrict No. 7 of the River des Peres Watershed (Wellston Area); and the Board of Trustees, in accordance with Charter Section 7.310 authorizes the Director of Finance to certify as to the amount of taxes which shall be levied, assessed and collected for the aforementioned Subdistricts with an emergency clause; and

WHEREAS, after notice of hearing as provided in the Charter, and after due consideration of all the statements made and the facts adduced at such hearing, the Board has found that it will be necessary in the calendar year 2017 to levy, assess, and

collect taxes on taxable tangible property in the District.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE METROPOLITAN ST. LOUIS SEWER DISTRICT:

Section One. For the fiscal year beginning July 1, 2017, The Metropolitan St. Louis Sewer District shall levy, assess, and collect taxes on all taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District.

Section Two. For the general administration of The Metropolitan St. Louis Sewer District during the fiscal year beginning July 1, 2017, the amount of taxes which shall be levied, assessed, and collected in the year 2017 on all taxable tangible property within the boundaries of The Metropolitan St. Louis Sewer District shall be Five Million Two Hundred Ten Thousand Seven Hundred Fifty-seven Dollars (\$5,210,757), which will be produced by the rate of one point nine six cents (.0196) per one hundred dollars assessed valuation for residential property, one point nine six cents (.0196) per one hundred dollars assessed valuation for agricultural property, one point nine six cents (.0196) per one hundred dollars assessed valuation for commercial property and one point nine six cents (.0196) per one hundred dollars assessed valuation for personal property, and of which Seven Hundred Ninety-five Thousand Six Hundred Thirty-one Dollars (\$795,631), shall be levied, assessed, and collected on taxable tangible property in said District within the corporate limits of the City of St. Louis, and of which Four Million Four Hundred Fifteen Thousand One Hundred Twenty-six Dollars (\$4,415,126), shall be levied, assessed, and collected on taxable tangible property within that part of the corporate limits of St. Louis County lying within said District. These funds are to be allocated to the Stormwater Regulatory Fund.

Section Three. In The Metropolitan St. Louis Sewer District, for the purpose of providing revenue for the operations of

the District's stormwater utility, including stormwater system operation and maintenance, rehabilitation and limited construction of infrastructure and other capital improvements, and an operating reserve, and for the anticipated tax delinquencies during the fiscal year beginning July 1, 2017, the amount of taxes which shall be levied, assessed, and collected in the year 2017 on all taxable tangible property in said District shall be Twenty-six Million One Hundred Sixty-seven Thousand Four Hundred Nine Dollars (\$26,167,409), which total sum will be produced by the rate of ten cents (.100) per one hundred dollars assessed valuation for residential property, ten cents (.100) per one hundred dollars assessed valuation for agricultural property, ten cents (.100) per one hundred dollars assessed valuation for commercial property and ten cents (.100) per one hundred dollars assessed valuation for personal property, and of which total sum Four Million Fifty-nine Thousand Three Hundred Thirty-nine Dollars (\$4,059,339), shall be levied, assessed, and collected on taxable tangible property in said District within the corporate limits of the City of St. Louis, and of which total sum Twenty-two Million One Hundred Eight Thousand Seventy Dollars (\$22,108,070), shall be levied, assessed, and collected on taxable tangible property within that part of the corporate limits of St. Louis County lying within said District. These funds are to be allocated to the Districtwide Stormwater Fund.

Section Four. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within the Coldwater Creek Trunk Subdistrict, as defined and delineated by District Ordinance No. 3755, adopted April 11, 1979, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for

commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Five. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within the Gravois Creek Trunk Subdistrict, as defined and delineated by District Ordinance No. 425, adopted July 14, 1960; and as enlarged by annexation thereto of the areas described in District Ordinance No. 1235, adopted November 12, 1964; No. 1451, adopted January 13, 1966; No. 1453, adopted January 13, 1966; No. 1485, adopted May 9, 1966; No. 1784, adopted September 12, 1968; No. 1884, adopted May 1, 1969; No. 1907, adopted June 12, 1969; No. 2012, adopted March 19, 1970; No. 2157, adopted April 22, 1971; No. 2175, adopted June 3, 1971; No. 177, adopted June 3, 1971; No. 2191, adopted July 15, 1971; No. 2272, adopted March 9, 1972; No. 2377, adopted January 26, 1973; and No. 2941, adopted October 29, 1975; shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Six. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within the Maline Creek Trunk Subdistrict, as defined and delineated by District Ordinance No. 26, adopted June 30, 1955, and as enlarged by annexation thereto of the area described in District Ordinance No. 1962, adopted October 30, 1969, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation

for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Seven. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within the Watkins Creek Trunk Subdistrict, as defined and delineated by District Ordinance No. 1304, adopted April 8, 1965, and as enlarged by annexation thereto of the area described in Ordinance No. 2050, adopted June 18, 1970, and Ordinance No. 2236, adopted October 29, 1971, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Eight. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 88 (Fountain Creek), as defined and delineated by District Ordinance No. 377, adopted March 18, 1960, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Nine. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable

tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 89 (Loretta-Joplin), as defined and delineated by District Ordinance No. 383, adopted March 31, 1960, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Ten. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 342 (Clayton-Central), as defined and delineated by District Ordinance No. 1882, adopted May 1, 1969, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Eleven. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 366 (University City Branch of River des Peres Stormwater Subdistrict), as defined and delineated by District Ordinance No. 2146, adopted April 14, 1971, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for

personal property.

Section Twelve. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 367 (Deer Creek Stormwater Subdistrict), as defined and delineated by District Ordinance No. 2557, adopted March 27, 1974; and as enlarged by annexation thereto of the areas described in District Ordinance No. 2611, adopted June 26, 1974, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Thirteen. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 369 (Sugar Creek Stormwater Subdistrict), as defined and delineated by District Ordinance No. 2552, adopted March 13, 1974, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Fourteen. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable

tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 448 (Missouri River - Bonfils), as defined and delineated by District Ordinance No. 3465, adopted March 22, 1978, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Fifteen. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 449 (Meramec River Basin - M.S.D. Southwest), as defined and delineated by District Ordinance No. 3482, adopted March 29, 1978, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Sixteen. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 453 (Shrewsbury Branch of River des Peres), as defined and delineated by District Ordinance No. 3484, adopted April 12, 1978, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Seventeen. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 454 (Seminary Branch of River des Peres), as defined and delineated by District Ordinance No. 3485, adopted April 12, 1978, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Eighteen. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 455 (Black Creek), as defined and delineated by District Ordinance No. 3486, adopted April 12, 1978, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Nineteen. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 1 of the River des Peres Watershed (Creve Coeur-Frontenac Area), as defined and delineated by District Ordinance No. 24, adopted June 20, 1955, and as enlarged by annexation thereto of the area described in District Ordinance No. 1719 adopted February 13, 1968, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential

property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Twenty. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 4 of the River des Peres Watershed (North Affton Area), as defined and delineated by District Ordinance No. 22, adopted June 20, 1955, and as such part was enlarged by District Ordinance No. 190, adopted April 7, 1958, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Twenty-One. The amount of taxes which shall be levied, assessed and collected in the year 2017 on all taxable tangible property within that part of the corporate limits of St. Louis County lying within Subdistrict No. 7 of the River des Peres Watershed (Wellston Area), as defined and delineated by District Ordinance No. 409, adopted June 16, 1960, and as such part was enlarged by District Ordinance No. 2497, adopted November 8, 1973, shall be Zero Dollars (\$0.00), which sum will be produced by the rate of zero cents (.000) per one hundred dollars assessed valuation for residential property, zero cents (.000) per one hundred dollars assessed valuation for agricultural property, zero cents (.000) per one hundred dollars assessed valuation for commercial property and zero cents (.000) per one hundred dollars assessed valuation for personal property.

Section Twenty-Two. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions hereof.

Section Twenty-Three. Emergency Clause. The taxes to be levied, assessed, and collected as provided for herein are essential to the operation of the District, and enacted without delay, thus creating an emergency within the meaning of the Charter. Accordingly, this ordinance shall take effect immediately upon its enactment.



**Fiscal Year 2018 BUDGET**

MSD Project Clear is the initiative to improve water quality and alleviate many wastewater concerns in the St. Louis region. It will invest billions of dollars over a generation in planning, designing, and building community rainscaping, system improvements, and an ambitious program of maintenance and repair.

Voters approved Proposition Y, a wastewater bond financing option, in April 2016. The bond financing – which is to be used exclusively for projects associated with MSD Project Clear – will help lessen the steepness of rate increases over the next few years.

Voters also passed Proposition S in April 2016, addressing unequal stormwater operations and maintenance funding across the service area. Proposition S equalized services with regard to operations and maintenance in the public storm sewer system.